

**STATE ROADS COMMISSION**

**REPORTS OF HASKINS & SELLS, C. P. As.,**

**Dated**

**November 26, 1928, and December 12, 1928**

**Relating to Irregular Transactions During the Period  
From October 1, 1920, to March 31, 1928.**

# STATE ROADS COMMISSION.

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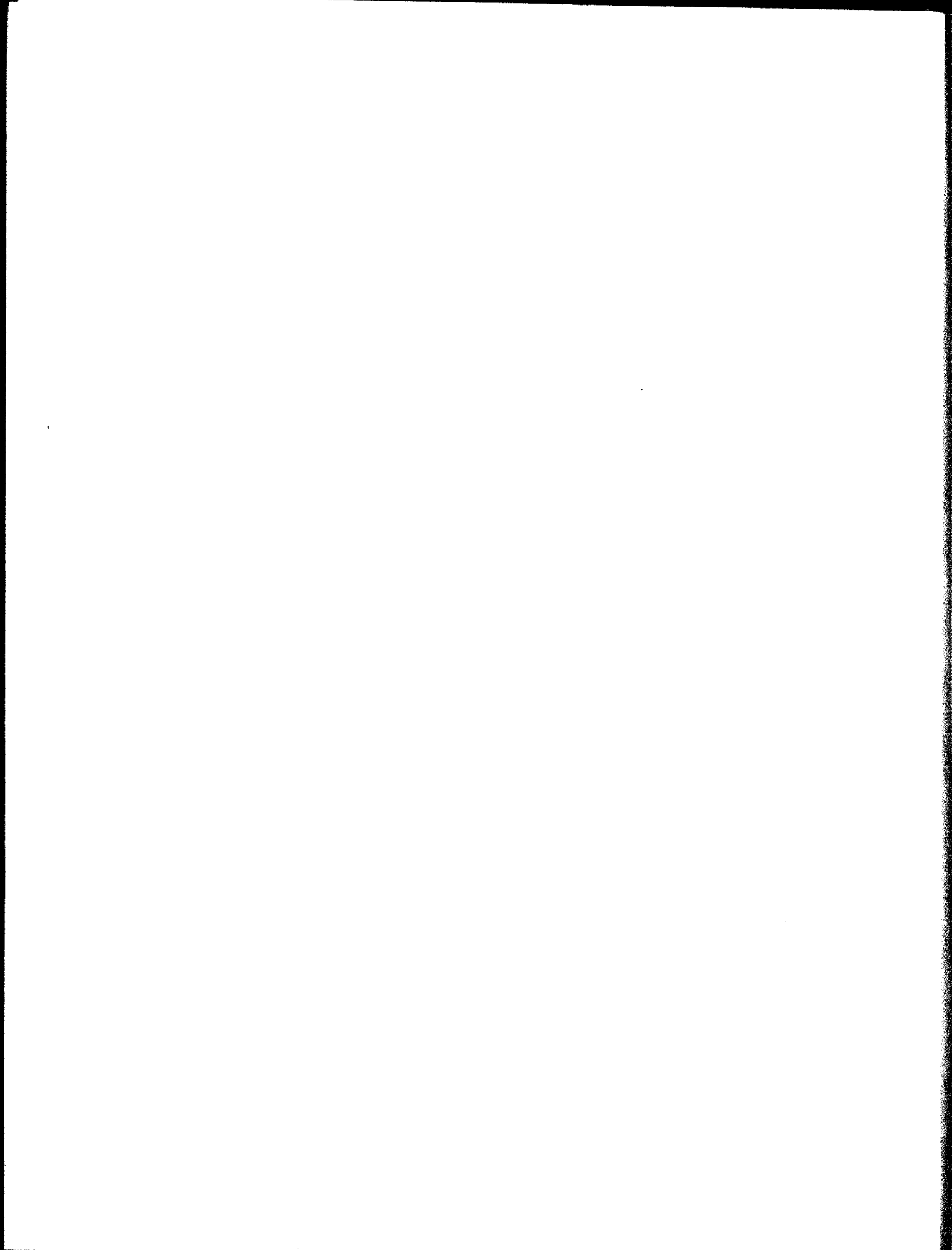
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**STATE ROADS COMMISSION**

**PRELIMINARY REPORT**

Dated  
November 26, 1928.



HASKINS & SELLS  
CERTIFIED PUBLIC ACCOUNTANTS

Offices in the Principal Cities of  
the United States of America

—and in—

London, Paris, Berlin, Shanghai  
Montreal, Havana, Mexico City

Calvert Building  
BALTIMORE

November 26, 1928.

Honorable Albert C. Ritchie,  
Governor of the State of Maryland,  
Annapolis, Maryland.

Sir:

In accordance with our appointment we have examined the accounts and records of the State Roads Commission for the purpose of determining the extent and method of perpetration of any irregularities and the basis for fixing responsibility therefor. Our examination covered the period from October 1, 1920, to March 31, 1928, inclusive.

Our examination of the accounts and records has been supplemented by extensive interviews with employes and others, and by investigation at the source of transactions where considered necessary or desirable.

In advance of our complete report to be rendered we are now submitting a preliminary report in which the irregularities are summarized and generally explained.

The accompanying statement shows irregularities aggregating \$376,138.77 during the period from October 1, 1920, to March 31, 1928, represented by 6,052 transactions, which occurred in periods as follows:

Year ended September 30:

1921 .....	\$3,038.06
1922 .....	11,025.84
1923 .....	24,168.73
1924 .....	43,909.74
1925 .....	80,170.26
1926 .....	100,786.13
1927 .....	86,406.92
Six months ended March 31, 1928 .....	26,633.09
Total .....	\$376,138.77

These irregularities are classified in the accompanying statement in six groups. Full particulars of all the items will be given in our complete report, but their general character is indicated in the following:

1. Disbursements by checks to cover payment of illegitimate bills, where the checks were not received by the recorded payees, but apparently were received by employees ..... \$154,839.21

This group consists of fictitious transactions, the checks having apparently been obtained and used by employees. In some instances the bills bear what appear to be forged approvals as to the receipt of materials or rendition of services; in certain other cases genuine approvals were obtained on spurious bills for materials shipped from stock, where the Commission had previously made payment therefor. There were also duplicate payments of bills, some of which were bona fide and others fictitious at the time of original payment. The spurious bills generally bear approvals by the purchasing agent as to the legitimacy of the transactions.

2. Disbursements which are unsupported as to receipt of materials or rendition of services, where the checks were received by the recorded payees ..... 29,703.16

The checks representing these disbursements were received by persons outside the employ of the Commission. In certain cases these persons, according to the records of the Commission, did not furnish the materials or render the services specified on the bills which support the disbursements. In other cases the recipients of the checks acknowledge that they did not furnish value therefor.

Certain of the payees of these checks state that the proceeds thereof were paid over to employees of the Commission. Some of the approvals of the bills as to the receipt of materials or rendition of services are apparently forged; in other instances such approvals are apparently the genuine signatures of employees and were obtained either as accommodations to or through misrepresentations by the employees who originated the transactions.

3. Payments by the Commission for merchandise, etc., which was received from the vendors by individ-

uals, who have not reimbursed the Commission therefor .....

31,505.02

This classification covers disbursements for merchandise furnished and services rendered in cases where the transactions were not for the benefit of the Commission. In most instances the Commission's records supporting these disbursements were falsified by employees for the purpose of giving them the appearance of transactions resulting from the usual conduct of the Commission's business.

4. Irregular disbursements on labor pay-rolls..... 116,752.35

It was the practice of certain employees to place on labor pay-rolls various names which did not represent persons rendering services to the Commission, and to misappropriate the checks issued for the fictitious items. In some instances the approvals on pay-rolls were apparently forged by the employee preparing them.

5. Payments to salaried employees for salaries, or advances on account of salaries, in excess of their authorized compensation ..... 35,944.06

Most of these cases represent advances made to employees on account of salary which should have been deducted from subsequent pay checks or charged to them, but which were charged to the expenses of the Commission. In a number of instances advances were shown as having been made to certain employees when in fact the advances were obtained by others. There are also cases where the amounts shown on the salary pay-rolls are in excess of the authorized compensation.

6. Sundry irregular transactions ..... 7,394.97

Included in these items are the following:

Excess of checks paid for rent over the amount actually paid to the lessor of the rented premises;

Improper allowances and payments for gasoline, oil, etc.;

Expense funds of individuals not returned;



Payments of salaries to individuals when not working;

Collections by an individual for the sale of war material, not turned over to the Commission.

Included in the foregoing are funds which were received and not accounted for, representing the proceeds of sale of certain war material which was acquired from the United States Government. It is known that a considerable quantity of such material was disposed of, but no record was available whereby we could ascertain definitely what sales were made.

Our complete report will contain details of the irregularities summarized in the foregoing which will furnish a basis for fixing responsibility therefor.

In our examination we have given consideration only to the question of misappropriations of cash, and have not considered the propriety of expenditures with respect to the statutory requirement that all those in excess of \$50.00 be approved by the Commission and those in excess of \$500.00 be made under competitive bids.

The Commission has approximately \$250,000.00 of accounts receivable. The method of handling these accounts seems to be very lax and there may be items among them which are uncollectible.

During the course of our investigation we interviewed various persons who stated that they had performed services while on the Commission's pay-roll for individuals then connected with the Commission. There is nothing in the records of the Commission to indicate that these services were performed, or that the individuals alleged to have been benefited were billed therefor.

Respectfully,

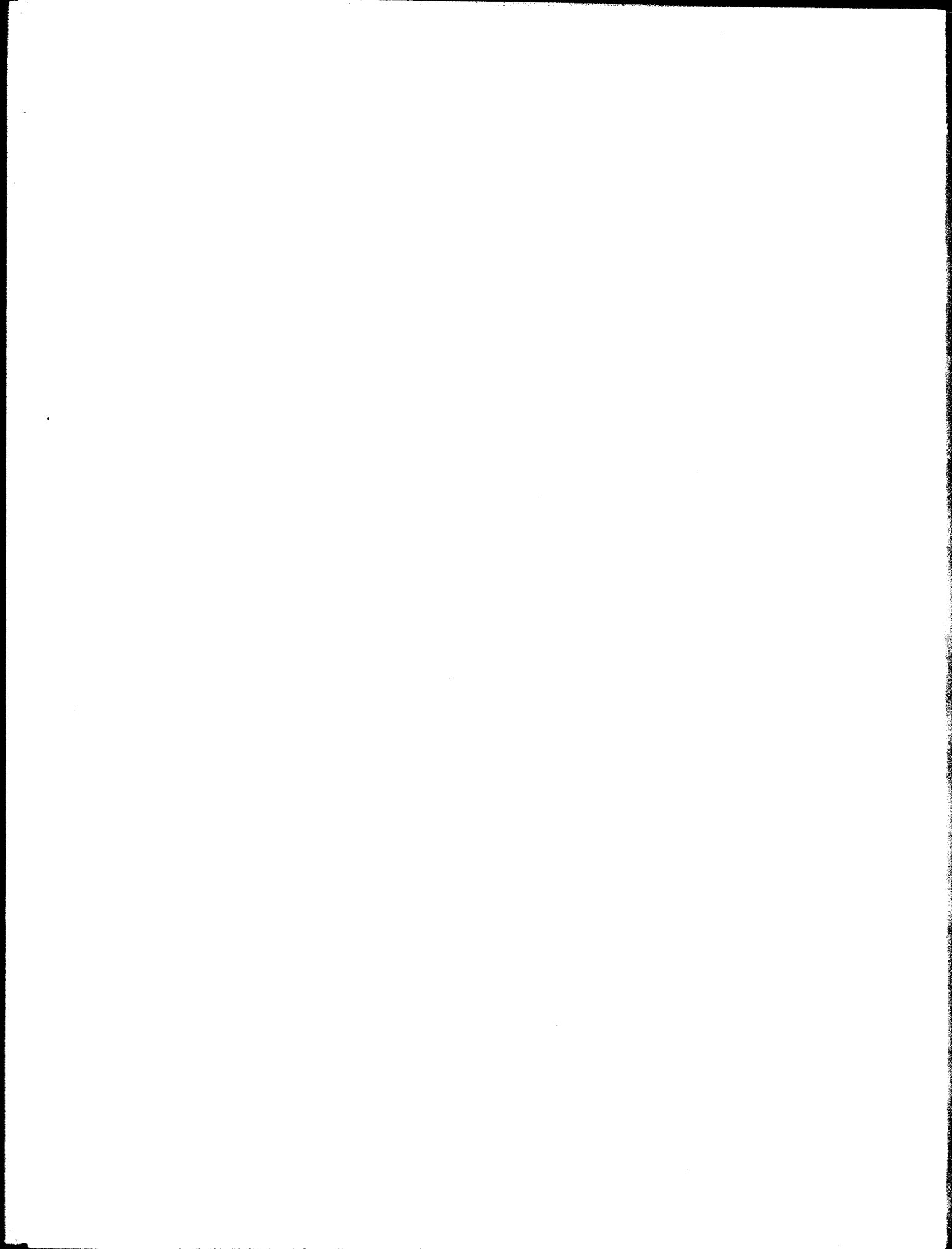
A handwritten signature in cursive script, reading "Hastings Sells". The signature is written in dark ink and is positioned below the typed name "Hastings Sells".

# STATE ROADS COMMISSION

## SUMMARY OF IRREGULAR TRANSACTIONS DURING THE PERIOD FROM OCTOBER 1, 1920, TO MARCH 31, 1928

Description of Transactions	Number of Trans- actions	Year Ended September 30								Six Months ended March 31, 1928
		Total	1921	1922	1923	1924	1925	1926	1927	
1. Disbursements by checks to cover payment of illegitimate bills, where the checks were not received by the recorded payees, but apparently were received by employees.....	494	\$154,839.21		\$ 4,649.66	\$ 6,713.48	\$21,200.67	\$40,002.68	\$ 50,955.22	\$24,483.22	\$ 6,834.28
2. Disbursements which are unsupported as to receipt of materials or rendition of services, where the checks were received by the recorded payees....	137	29,703.16		410.20	1,940.50	23.69	7,946.43	7,040.30	9,308.68	3,033.36
3. Payments by the Commission for merchandise, etc., which was received from the vendors by individuals, who have not reimbursed the Commission therefor.....	523	31,505.02	\$ 31.22	147.18	618.77	2,083.00	3,661.85	5,769.15	12,449.09	6,744.16
4. Irregular disbursements on labor pay-rolls.....	4,458	116,752.35	2,536.84	5,286.30	13,457.65	18,602.71	24,482.63	21,083.61	24,012.14	7,290.47
5. Payments to salaried employees for salaries, or advances on account of salaries, in excess of their authorized compensation.....	354	35,944.06	40.00	102.50	1,008.33	975.00	2,583.31	14,758.39	14,999.87	1,476.66
6. Sundry irregular transactions.....	86	7,394.97	430.00	430.00	430.00	1,024.67	1,493.36	1,179.46	1,153.32	1,254.16
TOTAL.....	6,052	\$376,138.77	\$3,038.06	\$11,025.84	\$24,168.73	\$43,909.74	\$80,170.26	\$100,786.13	\$86,406.92	\$26,633.09

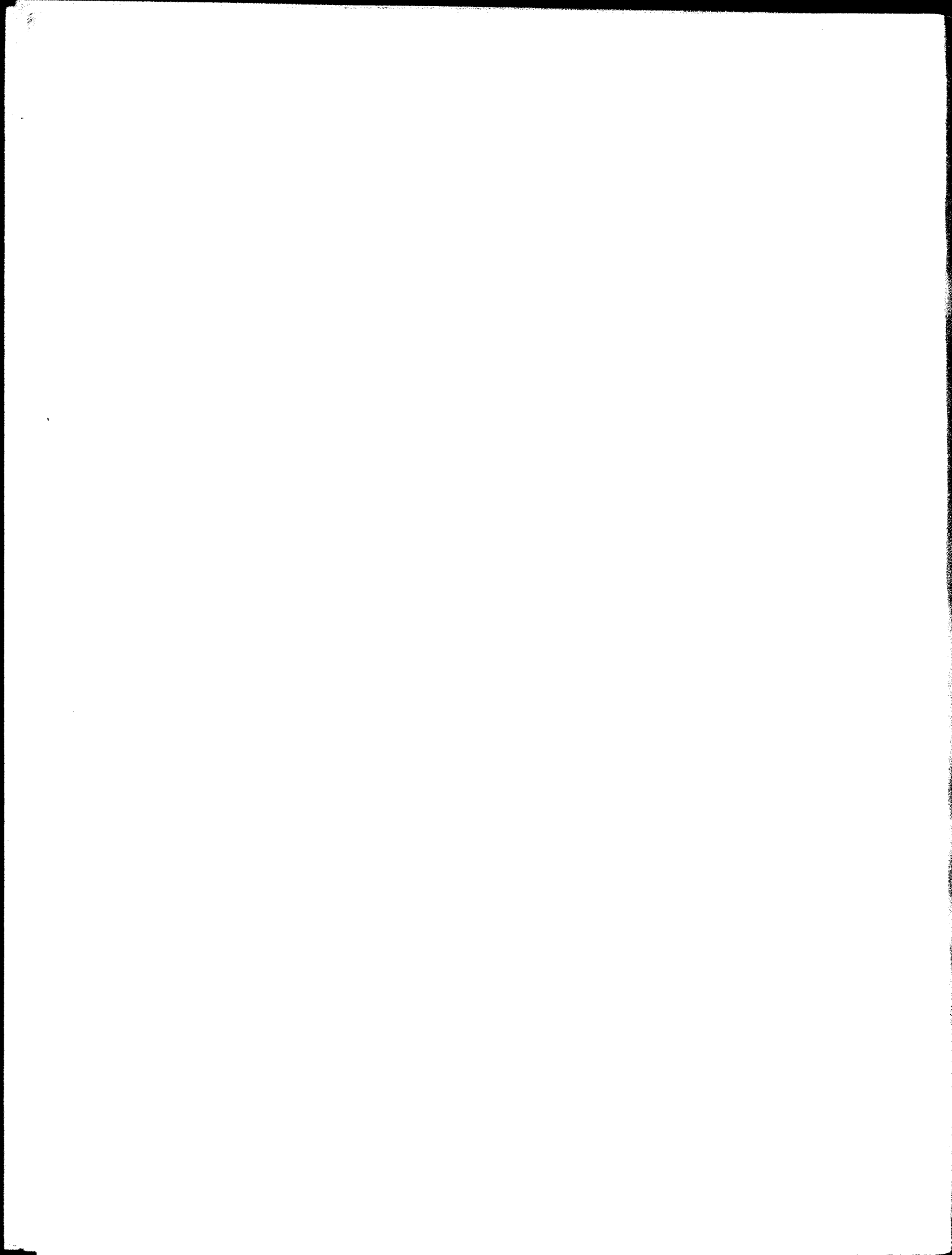
NOTE— Of the total amount shown in the above summary, \$29,411.64 has been recovered by the Commission through claims filed against surety companies and collections from employes and others.



**STATE ROADS COMMISSION**

**FINAL REPORT**

**Dated**  
**December 12, 1928.**



**HASKINS & SELLS**  
**CERTIFIED PUBLIC ACCOUNTANTS**

Offices in the Principal Cities of  
the United States of America  
—and in—  
London, Paris, Berlin, Shanghai  
Montreal, Havana, Mexico City

Calvert Building  
BALTIMORE

December 12, 1928.

Honorable Albert C. Ritchie,  
Governor of the State of Maryland,  
Annapolis, Maryland.

Sir:

In accordance with our appointment we have examined the accounts and records of the State Roads Commission for the purpose of determining the extent and method of perpetration of irregularities and the basis for fixing responsibility therefor. Our examination covered the period from October 1, 1920, to March 31, 1928, inclusive. We submit the following described exhibits, schedules, and statements in which the irregular transactions are enumerated:

**Exhibit**

A—Summary of Irregular Transactions During the Period from  
October 1, 1920, to March 31, 1928.

**Schedule**

1—Summary of Disbursements by Checks to Cover Payment of Illegitimate Bills, Where the Checks Were Not Received by the Recorded Payees, But Apparently Were Received by Employees.

**Statements**

1 to 16—Detailed Supporting Statements.

2—Summary of Disbursements Which Are Unsupported as to Receipt of Materials or Rendition of Services, Where the Checks Were Received by the Recorded Payees.

**Statements**

1 to 4—Detailed Supporting Statements.

- 3—Summary of Payments by the Commission for Merchandise, Etc., Which Was Received From the Vendors by Individuals, Who Have Not Reimbursed the Commission Therefor.

Statements

1 to 28—Detailed Supporting Statements.

- 4—Summary of Irregular Disbursements on Labor Payrolls.

- 5—Summary of Payments to Salaried Employes for Salaries, or Advances on Account of Salaries, in Excess of Their Authorized Compensation.

- 6—Summary of Sundry Irregular Transactions.

- B—Statement Showing a List of Individuals of Whom Inquiry Should Be Made for the Purpose of Assisting in Fixing the Responsibility for the Irregularities Summarized Herein.

Our examination of the accounts and records has been supplemented by extensive interviews with employes and others, and by investigation at the source of transactions where considered necessary or desirable.

The accompanying Exhibit A shows irregularities aggregating \$376,138.77 during the period from October 1, 1920, to March 31, 1928, represented by 6,052 transactions, which occurred in periods as follows:

Year ended September 30:

1921 .....	\$3,038.06
1922 .....	11,025.84
1923 .....	24,150.59
1924 .....	43,927.88
1925 .....	80,125.16
1926 .....	100,831.23
1927 .....	86,406.92
Six months ended March 31, 1928 .....	26,633.09
Total, .....	<u>\$376,138.77</u>

In the preparation of Schedules 1 to 6 and the detailed statements in support thereof brief explanatory notes have been included in order to present the information as fully as possible. The following comments are submitted in elaboration of the matters contained in the schedules and statements:

# **SCHEDULE 1 AND SUPPORTING STATEMENTS.**

The transactions included in this group consist of disbursements by checks to cover payment of illegitimate bills, where the checks were not received by the recorded payees, but apparently were received by employees. Under the name of each recorded payee have been listed all checks which apparently were intended to bear the same name, as in some instances several variations of a name are shown in the Commission's records.

Schedule 1 discloses that the disbursements falling into this class of irregularities were 494 in number and occurred in the following periods:

Year ended September 30:

1922 .....	\$4,649.66
1923 .....	6,713.48
1924 .....	21,200.67
1925 .....	40,002.68
1926 .....	50,955.22
1927 .....	24,483.22
Six months ended March 31, 1928 .....	6,834.28
Total, .....	<u>\$154,839.21</u>

This summary shows that the irregularities increased considerably in volume during the years ended September 30, 1924 to 1926, and that there was a decided decrease during the year ended September 30, 1927, and the six months ended March 31, 1928. The irregularities occurred during only four months of the latter period, prior to the apprehension of certain office employees who were involved in irregularities. The decrease in the year ended September 30, 1927, seems to have resulted principally from certain changes in the practices by which fictitious bills were handled by the employees involved and its inception was coincidental to the period covered by the final illness and incapacity of H. C. McAvoy, a former purchasing agent.

The routine in the Commission's office includes the practice of mailing all checks covering payments of bills. However, it appears that in the transactions of this group the checks were put into the possession of employees ostensibly for the purpose of making delivery thereof to the payees.

In many instances the bills supporting disbursements in this group bear what appear to be forged approvals as to the receipt of materials by or rendition of services to the Commission. In certain other cases the approvals appear to be in the writing of the employees whose names or initials appear on the bills, but the transactions are fictitious and appear to have been originated by the employees who probably profited



by the misrepresentations. On some of the bills also appear what probably are genuine approvals of a district engineer, such approvals apparently having been made on the representation by a subordinate that the materials or services specified on the bills were received by or rendered to the Commission in the regular course of business, without first-hand information on the part of the engineer that the transactions had or had not taken place. There are also other instances of engineers' approvals on bills, as mentioned in the following paragraph.

There are listed on Statement 1 of this group 100 checks in the name of George J. Hardesty or variations thereof, aggregating \$31,155.33. In many instances the bills supporting these disbursements bear genuine approvals of district engineers in charge of the seven divisions throughout the State. According to a statement made to us by an employe at the Commission's storeroom situated on Southern Avenue, Baltimore, it was a practice of James H. Woods to ship from that storeroom, under the name of George J. Hardesty, materials or equipment which had previously been purchased and paid for by the Commission and placed in stock. In such cases the bills of lading are said to have been prepared in that fictitious name and the materials or equipment were delivered to the transportation companies in trucks operated by the Commission. The employe also stated that materials or equipment were at no time delivered to the storeroom by a dealer named George J. Hardesty and, moreover, that he has never known or heard of a person by that name. Under this plan of making shipments from stock it was possible to obtain district engineers' approvals on the bills which were prepared in the name of George J. Hardesty. It appears from the Commission's records that the same plan also may have been used in making shipments in other names as shown in this report.

In addition to the spurious bills prepared to cover shipments from stock, other bills were issued in the name of George J. Hardesty which purported to cover items received in stock. These bills bear what appear to be forged approvals or approvals by J. H. Woods as to the receipt of materials. Virtually all of the transactions in the name of George J. Hardesty bear the approval of H. C. McAvoy as purchasing agent for the Commission.

In the same manner in which the purchasing agent's approval appears on the fictitious bills in the name of George J. Hardesty, practically all of the spurious transactions of this class, as listed in the statements supporting Schedule 1, bear approvals by H. C. McAvoy and, later, T. A. Butler, as purchasing agents.

The detailed statements containing lists of checks which were not received by the recorded payees, show that in some instances the checks were endorsed by employes of the Commission and that certain checks were endorsed by J. B. Griffin and Barney Offit. In all of such cases prior to the Spring of the year 1927 (excepting the checks listed in

Statement 11 which bear the endorsement of James H. Woods), the checks were issued in payment of bills which were extracted from the files of paid invoices. A small number of such bills represented bona fide transactions at the time of original payment, but the majority of them were spurious in the first instance. In using paid bills to support subsequent payments the usual practice was to alter the bills in some respect; such as, changing the date of the bill or of an approval thereon, increasing the amount of the bill, altering the reference to the truck or other item to be charged in the Commission's records, etc.

In Statement 5 are listed 56 checks, aggregating \$11,898.00, payable to August Shaw or variations of this name. Approximately 95% of the total amount of these disbursements purport to be for automobile truck hire and the remaining 5% for guard rail posts furnished to the Commission. It is known that Francis J. Woods and two other employees, C. L. Ewers and W. J. Ewers, were associated in the hauling business on their own account, operating under the name of Albion Hauling Company. C. L. Ewers was interviewed with respect to the operations of the hauling company and a predecessor partnership and he has made a statement that he does not know of the name of August Shaw ever being used in billing the Commission for hire of trucks of the Albion Hauling Company and, moreover, that this company has never performed any services for which payment should be received directly from the Commission. The Albion Hauling Company has frequently hired its trucks to hauling and road building contractors who were working on State roads, but in such cases the payments for services were received from the contractors, who in turn would be paid by the State Roads Commission. As shown in Statement 5, the proceeds of numerous checks dated from September 18, 1926, to October 17, 1927, were received by F. J. Woods and from the manner in which all the other checks listed on this statement were issued, endorsed, and cashed, the indications are that F. J. Woods received the entire proceeds of the checks aggregating \$11,898.00, for which no services appear to have been rendered or materials furnished to the Commission.

Of the items listed on Statements 12 to 16, checks aggregating approximately \$5,400.00 are in payment of bills approved by F. J. Woods, purporting to cover purchases of guard rail posts and miscellaneous other transactions. As shown in notations made on the statements we have been unable to find persons at the addresses shown in the Commission's records who bear the names used, except in a small number of instances where the persons who have been located state that they have no knowledge of the transactions and deny having received the checks or the proceeds thereof.

**SCHEDULE 2 AND SUPPORTING STATEMENTS.**

The irregular transactions of this class consist of disbursements which are unsupported as to receipt of materials or rendition of services, where the checks were received by the recorded payees. The 137 transactions occurred in the following periods:

## Year ended September 30:

1922 .....	\$410.20
1923 .....	1,940.50
1924 .....	23.69
1925 .....	7,946.43
1926 .....	7,040.30
1927 .....	9,308.68
Six months ended March 31, 1928 .....	3,033.36

Total, ..... \$29,703.16

The foot-notes on supporting Statements 1 to 4 indicate the nature of the irregularities in these transactions.

In addition to the matters referred to in Statement 3 of Schedule 2, relating to dealings with Shirey's Garage, Mr. Shirey stated that J. H. Woods requested and was paid a commission on certain purchases made by the State Roads Commission. This practice was discontinued when, according to Mr. Shirey, he found that he was not making out profitably on the business. This dealer also stated that work was done on private automobiles of H. C. McAvoy and J. H. Woods and that material was furnished to other employes, all of which was charged to the State Roads Commission by the authority of Mr. McAvoy. To what extent the Commission's funds have been used for these purposes cannot be ascertained, owing to the fact that Mr. Shirey does not maintain records which disclose this information.

Statement 4 of Schedule 2 contains a list of disbursements to Elmer Stallings for unloading and hauling stone, which are not supported by bills covering purchases of stone by the Commission. The total payments to this hauling contractor during the period from September 10, 1924, to February 24, 1928, amount to approximately \$75,000.00, of which approximately \$48,000.00 is shown in the Commission's records as being payment for unloading and hauling stone, the remainder being for hire of trucks on an hourly basis, gravel furnished, etc. The unsupported disbursements for unloading and hauling aggregate \$23,809.42, as shown in Statement 4, or nearly 50% of the total payments for services of this description. It is our understanding that the contractor did not prepare the bills on which payments to him were made by the Commission, but that Francis J. Woods, a former employe of the Commission, usually attended to the preparation of these bills. We were informed that Mr. Stallings did not maintain adequate records of his business.

### SCHEDULE 3 AND SUPPORTING STATEMENTS.

The transactions included in this group consist of payments by the Commission for merchandise furnished and services rendered, which were received from the vendors by individuals, who have not reimbursed the Commission therefor. The Commission did not benefit from these payments and in most instances the records were falsified by employees for the purpose of giving them the appearance of transactions resulting from the usual conduct of the Commission's business.

Schedule 3 discloses that the disbursements falling in this class of irregularities occurred in the following periods.

Year ended September 30:

1921 .....	\$31.22
1922 .....	147.18
1923 .....	600.63
1924 .....	2,101.14
1925 .....	3,616.75
1926 .....	5,814.25
1927 .....	12,449.69
Six months ended March 31, 1928 .....	6,744.16

Total, .....	\$31,505.02
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The foregoing summary comprehends 523 irregular transactions, as to each of which investigation was made at the source of the transaction. These investigations enabled us to ascertain the correct nature of the transaction and in most cases to whom the merchandise was delivered or the service rendered. With respect to many of the vendors we found that official purchase orders had been issued by H. C. McAvoy, purchasing agent, or his successor, T. A. Butler, and it appears that vendors generally were careful to require such purchase orders. While the vendors' records did not reveal in all cases to whom delivery was made, the description of the transaction in such instances indicated clearly that it was not for the benefit of the Commission. Such payments are listed in the statements supporting Schedule 3. In some cases the vendors' records indicated that delivery was made to subordinate employees who apparently acted as messengers for other employees. Our investigation of these transactions was supplemented by interviews with the employees to whom the merchandise was delivered, for the purpose of determining the ultimate beneficiaries of the transactions. Where the latter were known, the statements have been prepared to so indicate; otherwise, the delivery is shown as "unknown."

Reference to the records of certain vendors disclosed the fact that certain payments received from the Commission through employees had been applied to the personal account of employees. This was considered

sufficient evidence that the Commission had received no benefit for payments of that character and it was deemed unnecessary, therefore, to obtain detailed descriptions of the transactions between the employee and the vendor.

There were numerous payments to vendors supported by bills which appeared to be irregular, where our investigation at the source of the transaction could not be satisfactorily concluded because some vendors who had adequate records pertaining to the later years of the period under review did not retain original records for the earlier years, and other vendors either had no records or those available were inadequate to substantiate the payments received from the Commission. It appears that for some of the vendors of the second class, the vouchers supporting the disbursements were prepared by employees of the Commission. We are informed that it was the practice of certain vendors to deliver bills, covering charges against the Commission, to employees, either at their homes, at warehouses of the Commission, or when called for by employees, and not to deliver them to the office of the Commission. We have obtained a statement from the employee in charge of the Southern Avenue storeroom that he has approved numerous bills at the request of James H. Woods, knowing at the time that they were irregular in whole or in part, that the practice began in about the year 1923, and that it was done to cover up materials or services furnished by outsiders to James H. Woods and/or H. C. McAvoy.

The office routine required that each payment to a vendor be entered in a record showing the date of the bill, a brief description of the transaction, the amount thereof, and the date and amount of payment, with a reference to the check or voucher number. In numerous instances this requirement was violated and no record of the transaction or payments were thus made.

The twenty-eight statements submitted herewith in support of Schedule 3, show in detail the irregular transactions representing merchandise or services received by individuals, who have not reimbursed the Commission. The details shown therein are as to the payment by the Commission, what was furnished by the vendor therefor, when and to whom delivery was made, and the approvals as shown on the voucher upon which payment was made. Virtually all of the vouchers supporting these payments bear the approval of H. C. McAvoy or T. A. Butler as purchasing agent. In addition they are shown as being approved by an engineer or other employee as to the receipt of the materials. Many of the bills bear what appear to be forged approvals as to the receipt of the materials. Some of the bills, however, appear to be approved by the employee who benefitted by the transaction. We have not indicated, in the statements referred to, the description of the transaction as it appears in the Commission's records, but the following representative instances illustrate the misrepresentations that occurred:

TRANSACTION AS REPRESENTED IN  
THE COMMISSION'S RECORDSMERCHANDISE OR SERVICE FUR-  
NISHED BY VENDOR

1—100 cu. ft. air cylinder 3 H. P. —110 V. D. C. motor complete with movable carrier; 50 foot air hose—for use at Southern Avenue.	6 shot guns. 7,500 gun shells Hair clippers, shears, knives, etc.
12 doz. Flint edge shovels.	3 shot guns. 1,600 gun shells.
Seat cover and floor carpet for Lafayette sedan.	Bridge stand, shade, and fixtures; de luxe seat pads.
1,800 ft. cable; switches, plates, and cutouts—used at Southern Avenue warehouse.	Electric house fixtures.
300 A. C. spark plugs; 1 Sparton horn.	Electric house fixtures, gas room heater, floor lamps.
1 Black & Decker bench grinder —for Kingsville Shop.	Grecian sugar and creamer with tray; bridge stand and shades.
1 Burner air compressor, model No. 930—for Marlboro Shop.	Percolator set, torchier, smoker stand, bridge stand, shades, etc.
6 Ford winter tops—on hand at Southern Avenue.	Ducoing and renickeling Nash touring car.
2 40x10 solid tires and mounting —in stock.	1 30x4.75 tire and tube 2 6.20x20           “ 2 6.00x21           “ 1 4.75x21           “ 2 32x4               “
8 36x6 Firestone non-skid solid tires—trucks 393 and 394.	2 30x3½ tires and tubes 1 4.75x21 tire and tube 2 4.40x21           “ 2 36x12 solid tires 2 6.20x21 tires and tubes
4 38x7 tires and tubes.	4 30x5.25 tires and tubes 3 30x5.77           “ 1 31x4               “ 2 33x6               “ 1 32x6.20 tube
1 Bench grinder; 1 portable elec- tric drill.	1 Thor electric ironer; radio bat- teries; Hotpoint heating pad; curling iron; percolator, etc.

**TRANSACTION AS REPRESENTED IN  
THE COMMISSION'S RECORDS**

**MERCHANDISE OR SERVICE FUR-  
NISHED BY VENDOR**

1 3 H. P. 110 V, 60 C, single  
phase, A. C. motor.  
1 roll BX cable.  
1 switch  
2 110 V, 60 C fans.  
1 110 V, 8' gong.

Labor and material furnished in  
erecting fence and installation,  
grading, and seeding at South-  
ern Avenue warehouse.

200 school zone signs and freight  
on same.

200 sets ship signs; 1,000 bridge  
proposals; 1,000 shipping tags  
printed.

1 Mag. Nilo & Bracket with at-  
tachment for Austin pup roller.

Welding and repairing transmis-  
sion—repairs to split magneto;  
repairs to generator; check  
lights.

Regrind block; fit pistons, rings  
and pins; repairs to generator  
—truck No. 3.

10 F. W. D. motor blocks re-  
ground and fit new pistons, etc.;  
weld and face one block.

18 silent chains; 72 valve tappet  
rollers; etc., for use in recon-  
ditioning four wheel drive  
trucks.

2 F. W. D. blocks complete with  
pistons and rings—trucks 395  
and 396.

610 lb. durable wire cable—  
Kingsville Shop.

1 No. 32 110 V, 60 cycle, copper  
body Thor washing machine,  
etc.

Furnishing and installing heating  
plant and oil burner, and  
plumbing—in home of employe.

1 mahogany settee, 4 chairs, and  
1 costumer; 1 4 H. P. motor.

2 Evinrude boat motors; 2 Stan-  
ley gallon jugs, etc.

1 Pooley radio cabinet; kit and  
batteries.

1 radio set complete with cabinet  
and batteries.

1 radio set complete; battery  
eliminator; radio batteries.

3 radio sets complete with ariel  
erection and one year's service.

1 Essex coupe with accessories,  
title, and tags.

1 Essex coach with accessories,  
title, and tags.

Motor boat equipment, viz., life  
preservers, bow lights, port  
lights, search light, flag, etc.

## SCHEDULE 4.

The irregular disbursements on labor pay-rolls were 4,458 in number, as shown in Schedule 4, and occurred as follows:

Year ended September 30:

1921 .....	\$2,536.84
1922 .....	5,286.30
1923 .....	13,457.65
1924 .....	18,602.71
1925 .....	24,482.63
1926 .....	21,083.61
1927 .....	24,012.14
Six months ended March 31, 1928 .....	7,290.47
Total, .....	\$116,752.35

During the period covered by this summary it was the practice of the Commission to place labor pay-roll checks in the possession of maintenance superintendents or inspectors, who had prepared the pay-rolls, for distribution to the laborers. In this manner any checks which covered fictitious names on the pay-rolls could be obtained for their own purposes by the persons who supervised the particular pay-rolls.

In the cases of the pay-rolls of Francis J. Woods and James H. Woods, the irregular checks do not bear their personal endorsements except in a relatively small number of instances early in the period under review. In the vast majority of transactions of this class these individuals were able to cash the checks at bank, through other employes, and by or through other persons, in such a manner that the checks alone do not show that the proceeds thereof were obtained by the Messrs. Woods. However, through interviews with employes and others it has been ascertained that in numerous instances checks have been cashed by or through individuals who did not realize any necessity of requiring the endorsement of the person presenting the check for cashing. The reasons which have been offered for this omission in some cases are that the checks were represented by the Messrs. Woods as being cashed for the accommodation of the laborers whose names appeared on the checks as payees and that the high regard in which checks of the State Roads Commission were held rendered it very improbable that any of the checks would be returned by the banks for non-payment, thus obviating the usual necessity for obtaining the endorsements for the protection of the persons cashing the checks. This situation applied particularly to the pay-rolls of Francis J. Woods, as during the greater portion of the period practically all of the checks applicable to pay-rolls of James H. Woods were cashed directly at bank. A substantial number of checks drawn on the pay-rolls of both of the Messrs. Woods agree as to amounts and dates of bank endorsements with



entries under their respective names in a memorandum record of checks cashed, during the latter portion of the period under review. It also appears from endorsements that a relatively small number of checks on these pay-rolls were obtained and cashed by or for office employees of the Commission.

In the cases of items on the pay-rolls of Francis J. Woods which are shown in Schedule 4 as having payees' endorsements forged by George Harding, the latter person admitted the fact and stated that the checks covered names placed on the pay-rolls for individuals who had performed no services for the State Roads Commission. According to Mr. Harding, the proceeds of the checks were received partly by Francis J. Woods and the remainder by himself.

The manner in which Francis J. Woods and James H. Woods placed names on the pay-rolls irregularly differed somewhat. It appeared to be the practice of the former to use a large number of names for short periods, whereas the latter generally used a relatively small number of names for longer periods. Thus, for example, the names of B., C., D., F., H., J., P., R., and S. Archer, A., C., G., H., K., N., and P. Black, A., C., D., F., G., H., J., K., L., M., N., R., S., and T. Jenkins, etc., appeared on pay-rolls of F. J. Woods from once to five times each. Several names appeared on the pay-rolls of J. H. Woods in excess of fifty times each and in one instance a name was used more than two hundred times.

It is understood that the pay-rolls containing the names of certain employees at the Southern Avenue storeroom, Baltimore, which is under the supervision of the purchasing agent, were prepared by James H. Woods. However, in virtually all instances from April, 1924, to February, 1928, these pay-rolls bear what appear to be forged approvals in the name of W. J. Ewers, an employee at the storeroom. Mr. Ewers denies having prepared the pay-rolls during the foregoing period.

There are certain questionable circumstances surrounding several names appearing on the pay-rolls of Turbitt E. Bush and Enoch C. Chaney. These employees, when interviewed, denied any irregularities in the pay-rolls which they have prepared, but have not offered satisfactory explanations of the questionable items.

In each instance, also, these employees have been unable to locate persons who are said to be the laborers whose names appear on the pay-rolls in an apparently irregular manner.

On all the pay-rolls hereinbefore mentioned under this classification, except the pay-rolls of E. C. Chaney, apparently fictitious names appear continuously up until approximately the time of the disclosure of irregularities in the accounts of the Commission.

The irregularities on miscellaneous operating pay-rolls, aggregating \$2,669.83, consist principally of apparently fictitious items added to patrolmen's pay-rolls by employees in the Commission's office and the misappropriation of the checks issued therefor. These checks bear endorsements by C. L. Robins, W. J. Falkenberg, T. A. Butler, and J. B. Dess.

#### SCHEDULE 5.

This group of transactions consists of payments to salaried employees for salaries, or advances on account of salaries, in excess of their authorized compensation. The 354 disbursements which resulted in excess payments of salary are summarized as follows:

Year ended September 30:	Total	Pay-roll Drafting and Survey Inspectors		
		Office and Engineers		
1921 .....	\$40.00	\$40.00		
1922 .....	102.50	102.50		
1923 .....	1,008.33	945.83	\$62.50	
1924 .....	975.00	975.00		
1925 .....	2,583.31	2,583.31		
1926 .....	14,758.39	12,104.84	525.00	\$2,128.55
1927 .....	14,999.87	10,999.87		4,000.00
Six months ended March 31, 1928 .....	1,476.66	929.16		547.50
Total, .....	\$35,944.06	\$28,680.51	\$587.50	\$6,676.05

During the period from October 1, 1920, to the early part of the year 1928 the practice of making advance payments of salaries was followed. In the beginning such advances were usually deducted properly from the amounts due the employees when the regular semi-monthly pay-rolls were prepared. By far the largest portion of the advances were made to office employees; in fact, during some parts of the period under review salary advances were made almost solely to office employees. The above summary shows that the payment of salary advances finally reached such proportions and was subject to such abuses that in the years ended September 30, 1926 and 1927, advances amounted to \$14,758.39 and \$14,999.87, respectively, in excess of the amounts deducted in the preparation of the semi-monthly pay-rolls.

The regular routine by which an office employe obtained a salary advance commenced with the preparation of a voucher for the amount of the advance desired. After approval of the voucher by the office manager, a check was drawn in favor of the employe for the amount of the advance. The routine provided, of course, that the amount usually

paid to the employe on the semi-monthly pay-roll would be reduced by the amount of the advance which had been made. In numerous instances, however, such deductions were not made, thus resulting in overpayments of salaries. In some cases individual advances were made in amounts considerably in excess of the monthly compensation of the employes, without appropriate adjustments being made therefor on subsequent pay-rolls or otherwise. There are also instances of amounts being added to labor pay-rolls, while being handled in the paymaster's department, whereby advances were obtained by office employes.

While salary advances were made on the drafting and survey pay-roll in fairly numerous instances prior to November, 1926, correct deductions were always made in this department in the preparation of the semi-monthly pay-rolls. With respect to the excess payments in the name of W. O. Robins in the year ended September 30, 1926, it was found that these transactions are not recorded in the pay-roll records of the drafting and survey department. What appears to have been done is that vouchers covering advances made in a regular manner to other employes were extracted from the files and, after alteration as to name, amount, period covered, and date of approval by the office manager, used to support payments of advances in the name of W. O. Robins, who denies signing the vouchers, endorsing the checks, or receiving the proceeds thereof. All five of the checks covering these transactions are endorsed by C. L. Robins. The excess payment in the name of D. Scrivner in the year ended September 30, 1923, resulted from the issuance of duplicate checks in the amount of \$62.50, and the use of both the original and the duplicate checks by the payee.

The inspectors' pay-rolls are prepared in the paymaster's department from semi-monthly salary vouchers submitted by the inspectors. It is understood that these vouchers do not require the approval of the district engineers under whose supervision the inspectors perform their services. In the case of J. B. Dess, under whose name excess salary payments aggregating \$2,122.75 have been made, a small portion of the checks appear to bear forged endorsements. The remainder of the excess payments in the name of this employe resulted from advances which were not deducted from the semi-monthly pay-rolls and the consistent practice of entering his salary on the pay-rolls in an amount larger than his authorized compensation. The latter method also appears to have been used in the case of J. H. Woods for obtaining payments in excess of authorized salary.

None of the salary advances were handled in the Commission's records in such a manner as to insure that appropriate deductions would be made on the semi-monthly pay-rolls. On the contrary, the advances were charged directly to operating accounts and were not kept under effective control.

## SCHEDULE 6.

The sundry irregular transactions listed in Schedule 6 were 86 in number and occurred in the following periods:

Year ended September 30:

1921 .....	\$430.00
1922 .....	430.00
1923 .....	430.00
1924 .....	1,024.67
1925 .....	1,493.36
1926 .....	1,179.46
1927 .....	1,153.32
Six months ended March 31, 1928 .....	1,254.16
Total, .....	<hr/> \$7,394.97

The amount of \$543.25, representing payments of salaries through Francis J. Woods to two employes when not working, was disbursed under the following circumstances. Mr. Woods is said to have been instructed by Edwin Friese, district engineer, to release the two men from the employ of the Commission. However, Mr. Woods kept the men on the pay-roll, although they were performing no services, and delivered the salary checks to them regularly until he left the Commission's employ. Shortly afterward, one of the men made a request for payment of salary for a period of one month after F. J. Woods' departure. This request was met and the employe was thereupon given notice of dismissal. Mr. Friese has stated that such approvals of pay-rolls as he may have made during the period in which the two men were paid while not working were made without realizing that their names were shown thereon.

Through interviews with various people with whom the Commission has transacted business, it was ascertained from two persons that they purchased at a State Roads Commission storeroom, four or five years ago, several articles of surplus war material for which payments in currency amounting to \$1,200.00 were made to H. C. McAvoy. The cash receipts record does not disclose that this money was received by the Commission. Large quantities of war materials were received from the United States Government during a period of several years after the world war. It is known that a considerable quantity of such material was disposed of through sales, exchanges, consumption through use, by the Commission, or is still on hand. Because of the lack of definite records showing the quantities received, sold, exchanged, or used, the accountability for this material could not be established.

The improper allowance to C. L. Ewers for gasoline and oil and the improper payment for gasoline and oil used by Arra Chaney were made in connection with the Commission's passenger automobiles operated

by these employes. Mr. Ewers has stated that he has received payment on his expense reports for gasoline and oil which was not paid for by him. Some of the gasoline and oil was obtained from the Commission's tanks at the Glenburnie Shop and that when the supplies were obtained elsewhere, until the early part of the year 1928, he was told by Francis J. Woods that he "would take care of the bills." In the case of Arra Chaney it was found that he was paid on his expense reports for gasoline and oil which was also paid for by the Commission on vouchers misrepresenting the purchases as being for automobile trucks. In each of these two instances there was some information in the records of the Commission which led to the disclosure of the irregular transactions. An exhaustive examination of the automobile and personal expense reports of employes was not made, owing to the very large number of such reports submitted during the period under review and the fact that in numerous instances the reports are not substantiated by receipted bills or other supporting data.

#### GENERAL COMMENTS.

In our examination we have given consideration only to the question of misappropriations of cash, and have not considered the propriety of expenditures with respect to the statutory requirement that all those in excess of \$50.00 be approved by the Commission and those in excess of \$500.00 be made under competitive bids.

During the course of our investigation we interviewed various persons who stated that while on the Commission's pay-roll they had performed services for individuals then connected with the Commission. There is nothing in the records of the Commission to indicate that these services were performed, or that the individuals alleged to have been benefited were billed therefor.

As of approximately the end of September, 1928, the Commission's accounts receivable ledger showed uncollected balances of \$254,386.28, which originated in the following periods:

#### Year ended December 31:

1920 and prior .....	\$32,972.61
1921 .....	1,071.80
1922 .....	8,363.88
1923 .....	12,948.09
1924 .....	2,626.85
1925 .....	8,805.74
1926 .....	31,411.21
1927 .....	135,829.29
January 1 to March 31, 1928 .....	2,643.32
Subsequent to March 31, 1928 .....	17,713.49
Total, .....	<u>\$254,386.28</u>

Included in the accounts which originated in the year 1927 is an amount of \$133,234.14 due from The United Railways & Electric Company of Baltimore in four annual instalments to June 29, 1932. This account arose from work performed in the rearrangement of the railway company's tracks, etc., in connection with the improvements to Belair Road in Baltimore City. The company's portion of the cost of this work, which was financed by the State Roads Commission, was \$166,542.68, the first annual payment of \$33,308.54 having been made to the Commission in June, 1928.

The open accounts which originated prior to the year 1928, other than the one mentioned above, consist principally of charges to counties, cities, and towns of the State for sales of automobile trucks, installing curbs and gutters, furnishing asphalt, concrete, and other materials, repairing and oiling roads, etc.; charges to employes and contractors for sales of equipment, etc.; and charges to contractors and others for materials furnished, work performed on private property adjacent to State roads, or a portion of the cost of work which was borne jointly by the Commission and the party charged. The greater portion of the balances of \$32,972.61 which originated in or prior to the year 1920 is represented by accounts which had been removed from the current ledger to a transfer record, although the ledger sheets do not indicate that the accounts have been collected or settled in any other manner. Numerous balances in the current ledger are for small charges covering the issuance of permits.

We were informed by two employes of the Commission, whose duties include the keeping of the accounts receivable record, that at no time since approximately the middle of the year 1920 has a complete list of the open balances been prepared for the purpose of reviewing the accounts and that no consistent plan of following up the accounts to enforce collection thereof has been followed except in a very few instances. The aggregate of the balances of the accounts receivable is not controlled by an account in the general ledger. The accounts receivable ledger, therefore, is merely a collection of memoranda of charges which should be collected by the Commission and there is no effective safeguard against the removal or loss of ledger sheets bearing charges which have not been collected.

As a further indication of the lack of control over amounts due the Commission, collections of \$390.88 on October 11, 1928, from the Montrose School for Girls, and \$100.00 on November 1, 1928, from the former manager of the Havre de Grace-Perryville Bridge, are cited. The former amount covered 147 tons of stone furnished by the Commission and the latter represented the return of a petty cash fund. In neither case did the records show that the amounts were due the Commission. The stone for which payment was received in October, 1928, was purchased by the Commission in November, 1927, and paid for on December 23, 1927, to the dealer who furnished the stone.

These accounts were not confirmed by us for the reason that the Commission had no effective control over such accounts and it would have been entirely possible to remove from the records and destroy accounts on which payment either had or had not been made.

In examining the Commission's cash disbursements it was noted that in May, 1926, a payment of \$136.06 was made for freight on a carload of cement purchased from the Belair Road Supply Company, Baltimore. As the terms under which carload lots of this commodity are purchased call for prepayment of freight, the amount of \$136.06 should have been deducted from the vendor's bill for the cement when making payment thereof. The vendor acknowledges that the amount of the freight is due the Commission.

The cash disbursements also include a check for \$185.25 dated October 3, 1925, in favor of the Rodgers Forge Golf Club, for the refunding of "State Road tax paid on gasoline purchased for use in construction and maintenance of golf course at Rodgers Forge, Md., purchases made from Standard Oil Co. from October 4, 1923, to September 26, 1925, 9,615 gallons of gasoline." The law relating to refunds of tax on motor vehicle fuel specifies that "applications for refunds \* \* \* must be filed with the Comptroller within ninety (90) days from the date of purchase or invoice." Therefore, it appears that the refund of tax by the State Roads Commission was unauthorized and the Commission should be reimbursed therefor.

Vouchers covering purchases of equipment, indicating the apparent regularity of the disbursements, were inspected during the course of our examination, but a satisfactory verification of equipment disposed of could not be made, owing to the facts that an inventory of equipment owned by the Commission as of the beginning of the period under review is not available and an adequate record of acquisitions and retirements since that date has not been maintained.

In connection with the verification of the Commission's cash balance at March 31, 1928, we inspected the depository bonds which are held as security for funds deposited with banks. While in most instances the bonds held are adequate and in agreement as to amount with the bonds reported to us by the depositories, there were several cases where the bonds or continuation certificates therefor had not been turned over to the Commission or had, through some misunderstanding, been deposited with some other State department. There were also several depositories, holding relatively small balances at March 31, 1928, who apparently had not filed bonds with the Commission.

The cash on deposit at March 31, 1928, as shown by the Commission's records, amounted to \$1,621,582.36, exclusive of the paymaster's fund of fixed amount, and was held in 114 bank accounts throughout the State. In addition to this amount it was found, through communication with the depositaries, that there are balances aggregating \$1,017.87 on deposit in two banks, which are not shown in the Commission's records.

Insofar as we have been able to ascertain through interviews with employes and inspection of the records, adequate records of and control over materials and supplies purchased and held in stock awaiting use were not maintained during the period under review.

The Commission's liability for unpaid balances on account of advances received to finance the construction of certain roads prior to the time that it has funds available therefor are not shown on its books. The receipt of the advances, their expenditure by the Commission, the later allocation of funds for the particular purposes, and the repayment in whole or in part of the advances out of the latter, are all recorded on the books of the Commission by means of credits or debits to fund accounts, the effect of which is that the liability for unpaid advances is not shown on the books. It appears that there were several of such unpaid advances at March 31, 1928.

The voucher files disclose that in a substantial number of instances cash discounts to which the Commission was entitled were not availed of, owing to tardiness in making payment of the bills.

In addition to the amounts indicated on several of the accompanying schedules and statements as having been collected by the Commission as recoveries of irregular disbursements, amounts aggregating \$26,594.90 have been recovered on the bonds of T. A. Butler, C. L. Robins, and H. C. McAvoy.

The following fidelity bonds of employes of the Commission were in force on December 4, 1928:

J. N. Mackall, Chairman .....	\$100,000.00
G. H. Dawson, Auditor .....	20,000.00
J. W. Shaw, Assistant Auditor .....	10,000.00
D. G. Dutrow, Assistant Paymaster .....	10,000.00
T. L. Carnes, Assistant Paymaster .....	10,000.00

The Commission also holds bonds of fifteen engineers, inspectors, chiefs of survey parties, etc., aggregating \$11,500.00, to cover the amounts of expense or working funds held by them.



During the course of our examination of the cash disbursements of the Commission it was observed that certain routine practices and conditions existing in the office during the period under review were largely responsible for the perpetration of and failure to detect irregularities. Among these practices and conditions are inappropriate division of duties, insufficient supervision over disbursements, laxity in verification of transactions and other undesirable practices. Although, with the amount of collusion that has already been established as having existed, apparent safeguards would have been of little value.

Respectfully,

A handwritten signature in cursive script, reading "Hastings Sells". The signature is written in dark ink and is positioned below the word "Respectfully,".

# STATE ROADS COMMISSION

## SUMMARY OF IRREGULAR TRANSACTIONS DURING THE PERIOD FROM OCTOBER 1, 1920 TO MARCH 31, 1928

Description of Transactions	Number of Trans- actions	Total	Year Ended September 30.							Six Months ended March 31, 1928
			1921	1922	1923	1924	1925	1926	1927	
Disbursements by checks to cover payment of illegitimate bills, where the checks were not received by the recorded payees, but apparently were received by employees—Schedule 1.	494	\$154,839.21		\$ 4,649.66	\$ 6,713.48	\$21,200.67	\$40,002.68	\$ 50,955.22	\$24,483.22	\$ 6,834.23
Disbursements which are unsupported as to receipt of materials or rendition of services, where the checks were received by the recorded payees—Schedule 2.	137	29,703.16		410.20	1,940.50	23.69	7,946.43	7,040.30	9,308.68	3,033.36
Payments by the Commission for merchandise, etc., which was received from the vendors by individuals, who have not reimbursed the Commission therefor—Schedule 3.	523	31,505.02	\$ 31.22	147.18	600.63	2,101.14	3,616.75	5,814.25	2,449.69	6,744.16
Irregular disbursements on labor pay-rolls—Schedule 4.	4,458	116,752.35	2,536.84	5,286.30	13,457.65	18,602.71	24,482.63	21,083.61	24,012.14	7,290.47
Payments to salaried employees for salaries, or advances on account of salaries, in excess of their authorized compensation—Schedule 5.	354	35,944.06	40.00	102.50	1,008.33	975.00	2,583.31	14,758.39	14,999.87	1,476.66
Sundry irregular transactions—Schedule 6.	86	7,394.97	430.00	430.00	430.00	1,024.67	1,493.36	1,179.46	1,153.32	1,254.16
TOTAL,	6,052	\$376,138.77	\$3,038.06	\$11,025.84	\$24,150.59	\$43,927.88	\$80,125.16	\$100,831.23	\$86,406.92	\$26,633.09

NOTE— Of the total amount shown in the above summary, \$29,411.64 has been recovered by the Commission through claims filed against surety companies and collections from employees and others. We are informed that subsequent to March 31, 1928, amounts due certain employees as compensation have been withheld on account of salary advances previously made.

EXHIBIT A

# STATE ROADS COMMISSION

SUMMARY OF DISBURSEMENTS BY CHECKS TO COVER PAYMENT OF ILLEGITIMATE BILLS, WHERE THE CHECKS WERE NOT RECEIVED BY THE RECORDED PAYEES, BUT APPARENTLY WERE RECEIVED BY EMPLOYEES

Statement on which Details are Shown	Number of Transactions	Total	Year ended September 30,						Six months ended March 31, 1928
			1922	1923	1924	1925	1926	1927	
Statement 1.....	100	\$ 31,155.33		\$ 835.50	\$ 5,166.55	\$11,807.90	\$10,366.88	\$ 2,978.50	
Statement 2.....	12	2,998.04	\$ 600.58	2,029.20	368.26				
Statement 3.....	24	9,593.33				1,442.00	3,730.00	2,425.00	\$1,996.33
Statement 4.....	17	8,443.50					3,051.00	3,172.50	2,220.00
Statement 5.....	56	11,898.00				462.00	6,516.50	4,282.00	637.50
Statement 6.....	62	26,347.20				13,003.90	8,424.90	4,918.40	
Statement 7.....	8	2,361.05		2,043.45	317.60				
Statement 8.....	10	2,136.78		211.96	1,296.82	628.00			
Statement 9.....	9	2,878.60			113.75	1,775.00		280.00	709.85
Statement 10.....	49	18,930.14			711.98	4,527.68	12,497.98	1,192.50	
Statement 11.....	71	26,212.67	4,038.58	1,470.68	11,091.71	3,918.90	3,012.40	2,680.40	
Statement 12:									
Item 1.....	1	122.69		122.69					
Item 2.....	2	571.30					571.30		
Item 3.....	1	392.00			392.00				
Item 4.....	3	1,478.00			1,478.00				
Item 5.....	2	263.90						83.15	180.75
Item 6.....	1	135.75				135.75			
Item 7.....	3	470.50						470.50	
Item 8.....	1	80.50						80.50	
Item 9.....	1	87.50						87.50	
Item 10.....	1	47.00				47.00			
Item 11.....	2	650.25				382.50	267.75		
Item 12.....	1	60.85						60.85	
Statement 13:									
Item 1.....	1	90.00				90.00			
Item 2.....	1	140.00				140.00			
Item 3.....	1	57.75							57.75
Item 4.....	1	70.00						70.00	
Item 5.....	1	78.75						78.75	
Item 6.....	2	342.00					342.00		
Item 7.....	1	152.00					152.00		
Item 8.....	1	65.95						65.95	
Item 9.....	1	64.00							64.00
Item 10.....	1	52.50					52.50		
Item 11.....	1	240.00			240.00				
Item 12.....	1	81.25						81.25	
FORWARD.....	450	\$148,749.08	\$4,639.16	\$6,713.48	\$21,176.67	\$38,360.63	\$48,985.21	\$23,007.75	\$5,866.18

# STATE ROADS COMMISSION

SUMMARY OF DISBURSEMENTS BY CHECKS TO COVER PAYMENT OF ILLEGITIMATE BILLS, WHERE THE CHECKS WERE NOT RECEIVED BY THE RECORDED PAYEES, BUT APPARENTLY WERE RECEIVED BY EMPLOYEES

Statement on which Details are Shown	Number of Transactions	Total	Year ended September 30,						Six months ended March 31,
			1922	1923	1924	1925	1926	1927	1928
FORWARD,.....	450	\$148,749.08	\$4,639.16	\$6,713.48	\$21,176.67	\$38,360.63	\$48,985.21	\$23,007.75	\$5,866.18
Statement 14:									
Item 1.....	1	69.00				69.00			
Item 2.....	1	75.00				75.00			
Item 3.....	1	34.05				34.05			
Item 4.....	1	79.75					79.75		
Item 5.....	1	96.00						96.00	
Item 6.....	1	52.50					52.50		
Item 7.....	2	92.90					92.90		
Item 8.....	2	80.50	10.50				70.00		
Item 9.....	1	190.00				190.00			
Item 10.....	1	261.34					261.34		
Item 11.....	1	125.00				125.00			
Item 12.....	1	160.00				160.00			
Statement 15:									
Item 1.....	1	410.00				410.00			
Item 2.....	2	199.00			24.00	175.00			
Item 3.....	1	60.00				60.00			
Item 4.....	4	351.80						251.00	100.80
Item 5.....	1	77.00					77.00		
Item 6.....	1	104.00						104.00	
Item 7.....	1	87.50						87.50	
Item 8.....	1	73.50					73.50		
Item 9.....	3	1,453.64					1,005.52	448.12	
Item 10.....	1	600.00							600.00
Statement 16:									
Item 1.....	1	78.75						78.75	
Item 2.....	4	359.05						264.35	94.70
Item 3.....	1	180.00				180.00			
Item 4.....	2	137.50					137.50		
Item 5.....	1	87.50						87.50	
Item 6.....	1	120.00					120.00		
Item 7.....	2	172.60							172.60
Item 8.....	1	58.25						58.25	
Item 9.....	1	164.00				164.00			
TOTAL.....	494	\$154,839.21	\$4,649.66	\$6,713.48	\$21,200.67	\$40,002.68	\$50,955.22	\$24,483.22	\$6,834.28

EXHIBIT A  
SCHEDULE 1

(Concluded)-2

STATE ROADS COMMISSION  
DISBURSEMENTS BY CHECKS PAYABLE TO GEORGE J. HARDESTY TO COVER PAYMENT OF ILLEGITIMATE BILLS

Date of Check	Check Number	Amount	Employee Endorsing after Name of Payee	Other Endorsers
Aug. 13, 1923	167346	\$ 310.50	None	None
Aug. 15, 1923	167531	270.00	None	None
Sept. 14, 1923	170554	255.00	None	None
Nov. 3, 1923	176043	400.00	None	None
Nov. 16, 1923	177477	483.20	None	None
Dec. 8, 1923	179842	489.60	None	None
Dec. 27, 1923	181463	310.00	None	None
Jan. 2, 1924	181763	426.00	None	None
Feb. 11, 1924	185260	175.00	None	None
Feb. 25, 1924	186363	148.75	None	None
Apr. 1, 1924	189406	270.00	None	None
Apr. 5, 1924	189887	254.00	None	None
Apr. 9, 1924	190489	160.00	None	None
Apr. 16, 1924	191049	160.00	None	None
Apr. 16, 1924	191051	295.00	None	None
May 17, 1924	194662	410.00	None	None
May 24, 1924	195641	135.00	None	None
June 13, 1924	197593	345.00	None	None
July 10, 1924	200772	68.00	None	None
July 18, 1924	201644	302.00	None	None
Sept. 13, 1924	208430	335.00	None	None
Oct. 25, 1924	213575	225.00	None	None
Nov. 1, 1924	213927	333.00	None	None
Nov. 5, 1924	214300	172.50	None	None
Nov. 6, 1924	214624	345.00	None	None
Nov. 8, 1924	214983	135.00	None	None
Nov. 22, 1924	216650	255.00	None	None
Nov. 22, 1924	216662	255.00	None	None
Nov. 28, 1924	217316	270.00	None	None
Nov. 29, 1924	217425	157.50	None	None
Dec. 6, 1924	218334	302.00	None	None
Dec. 10, 1924	218757	345.00	T. A. Butler	None
Dec. 12, 1924	218913	360.00	None	None
Dec. 20, 1924	220048	507.50	None	None
Dec. 24, 1924	220490	350.00	None	None
Dec. 29, 1924	220642	405.70	None	None
Jan. 5, 1925	220860	393.60	None	None
Jan. 15, 1925	222015	275.00	None	None
Jan. 17, 1925	222296	302.00	None	None
Jan. 31, 1925	223581	230.00	None	None
Feb. 7, 1925	224729	305.00	None	None
Feb. 9, 1925	224771	270.00	T. A. Butler	None
FORWARD,.....		\$12,195.85		

## STATE ROADS COMMISSION

## DISBURSEMENTS BY CHECKS PAYABLE TO GEORGE J. HARDESTY TO COVER PAYMENT OF ILLEGITIMATE BILLS

Date of Check	Check Number	Amount	Employee Endorsing after Name of Payee	Other Endorsers
FORWARD, .....		\$12,195.85		
Feb. 11, 1925	225045	220.00	None	None
Feb. 19, 1925	225947	330.00	None	None
Feb. 27, 1925	226876	393.60	T. A. Butler	None
Feb. 28, 1925	226998	225.00	None	None
Mar. 7, 1925	228009	273.00	None	None
Mar. 10, 1925	228253	302.00	T. A. Butler	None
Mar. 14, 1925	228591	337.50	None	None
Mar. 26, 1925	229890	302.00	T. A. Butler	None
Mar. 28, 1925	230049	216.00	None	None
Apr. 3, 1925	230520	330.00	T. A. Butler	None
May 1, 1925	A 118	220.00	T. A. Butler	J. B. Griffin
May 14, 1925	A 1943	395.00	T. A. Butler	J. B. Griffin
July 2, 1925	A 8369	270.00	None	None
July 3, 1925	A 8392	175.00	None	None
Aug. 1, 1925	A 11740	425.00	None	None
Aug. 8, 1925	A 12939	270.00	None	None
Aug. 22, 1925	A 14844	90.00	None	None
Aug. 29, 1925	A 15540	300.00	None	None
Aug. 31, 1925	A 15595	270.00	None	None
Sept. 9, 1925	A 16835	270.00	T. A. Butler	John B. Griffin
Oct. 6, 1925	A 20480	425.00	T. A. Butler	Barney Offit
Oct. 9, 1925	A 21051	500.00	T. A. Butler	Barney Offit
Oct. 24, 1925	A 23111	418.00	None	None
Oct. 31, 1925	A 23577	417.50	None	None
Nov. 14, 1925	A 25339	270.00	None	None
Nov. 19, 1925	A 26149	417.50	T. A. Butler	None
Nov. 21, 1925	A 26653	360.00	None	None
Dec. 12, 1925	A 29119	292.00	None	None
Dec. 19, 1925	A 30144	284.00	None	None
Dec. 29, 1925	A 31088	360.00	None	J. B. Griffin
Jan. 22, 1926	A 33789	412.00	None	None
Feb. 3, 1926	A 34583	280.00	None	None
Feb. 6, 1926	A 35171	250.00	None	None
Feb. 12, 1926	A 35565	360.00	None	None
Feb. 13, 1926	A 35629	200.00	None	None
Feb. 27, 1926	A 38058	356.00	None	None
Mar. 6, 1926	A 38966	470.00	None	None
Mar. 13, 1926	A 39714	290.00	None	None
Mar. 20, 1926	A 40406	415.00	None	None
Mar. 22, 1926	A 40603	360.00	None	J. B. Griffin
May 19, 1926	A 47714	270.00	None	None
FORWARD, .....		\$25,216.95		

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# STATE ROADS COMMISSION

## DISBURSEMENTS BY CHECKS PAYABLE TO GEORGE J. HARDESTY TO COVER PAYMENT OF ILLEGITIMATE BILLS

Date of Check	Check Number	Amount	Employee Endorsing after Name of Payee	Other Endorsers
FORWARD, .....		\$25,216.95		
May 28, 1926	A 49255	412.00	C. L. Robins	None
July 3, 1926	A 54221	440.00	None	None
July 10, 1926	A 55110	302.00	None	None
July 17, 1926	A 56013	356.40	None	None
July 31, 1926	A 57787	334.48	None	None
Aug. 21, 1926	A 61195	135.00	None	None
Aug. 26, 1926	A 61791	270.00	T. A. Butler	None
Sept. 3, 1926	A 62629	440.00	None	None
Sept. 22, 1926	A 65264	270.00	None	None
Oct. 23, 1926	A 69737	* 315.00	None	None
Nov. 13, 1926	A 72201	322.50	None	None
Nov. 19, 1926	A 73038	439.50	None	None
Jan. 29, 1927	A 80958	* 444.50	None	None
Feb. 26, 1927	A 84105	* 480.00	None	None
Mar. 8, 1927	A 85446	* 302.00	None	None
Apr. 2, 1927	A 88470	325.00	None	None
Apr. 12, 1927	A 89917	* 350.00	None	None
TOTAL, .....		<u>\$31,155.33</u>		

\* The amounts of these checks and the dates of the bank endorsements thereon are in agreement with entries under the name of J. H. Woods in a memorandum record of checks cashed, which is maintained by the Hamilton office of the Union Trust Company of Maryland. The remainder of the checks listed on this statement which bear no individual endorsements except the name of the payee were cashed also at this bank or its predecessor, The Hamilton Bank. It is understood that the practice of cashing State Roads Commission checks for F. J. Woods and J. H. Woods without requiring their endorsements existed also prior to the period covered by the memorandum record which is now available.

NOTE—The records of the Commission do not disclose that there were any bona fide transactions with a George J. Hardesty during the period covered by this statement.

# STATE ROADS COMMISSION

## DISBURSEMENTS BY CHECKS PAYABLE TO ALBERT BROWN TO COVER PAYMENT OF ILLEGITIMATE BILLS

Date of Check	Check Number	Amount	Employee Endorsing after Name of Payee	Other Endorsers
Aug. 19, 1922	135873	\$ 192.20	None	None
Aug. 26, 1922	136817	196.08	None	None
Sept. 30, 1922	139948	212.30	None	None
Nov. 18, 1922	144698	268.00	None	None
Dec. 23, 1922	148345	296.40	None	None
Apr. 20, 1923	156579	296.40	T. A. Butler	None
Apr. 28, 1923	157123	214.10	None	None
May 26, 1923	159630	268.00	T. A. Butler	None
June 30, 1923	162891	124.00	None	None
July 10, 1923	163831	294.10	T. A. Butler	None
July 21, 1923	165266	268.20	None	None
Nov. 7, 1923	176242	368.26	T. A. Butler	None
TOTAL, .....		<u>\$2,998.04</u>		

NOTES—See foot-note \* on Schedule 1, Statement 1, as to the checks bearing no individual endorsements except the name of the payee.  
The records of the Commission do not disclose that there were any bona fide transactions with an Albert Brown during the period covered by this statement.

EXHIBIT A  
SCHEDULE 1  
STATEMENT 2



STATE ROADS COMMISSION  
DISBURSEMENTS BY CHECKS PAYABLE TO M. MARTIN TO COVER PAYMENT OF ILLEGITIMATE BILLS

Date of Check	Check Number	Amount	Employee Endorsing after Name of Payee	Other Endorsers
Feb. 19, 1925	225946	\$ 375.00	None	None
Apr. 4, 1925	230639	220.00	None	None
June 13, 1925	A 5906	425.00	None	None
July 18, 1925	A 10184	422.00	None	None
Oct. 31, 1925	A 23581	525.00	None	None
Jan. 7, 1926	A 31942	400.00	None	None
Mar. 20, 1926	A 40451	400.00	None	None
May 19, 1926	A 47713	400.00	None	None
June 5, 1926	A 50314	400.00	None	None
July 14, 1926	A 55465	400.00	None	J. B. Griffin
Aug. 26, 1926	A 61800	800.00	T. A. Butler	J. B. Griffin
Sept. 25, 1926	A 65809	405.00	None	None
Nov. 20, 1926	A 73037	405.00	None	None
Feb. 26, 1927	A 84102	* 410.00	None	None
July 1, 1927	A103067	325.00	(check was missing from the Commission's files)	
July 14, 1927	A104853	325.00	None	J. B. Griffin
Aug. 3, 1927	A108315	240.00	T. A. Butler	None
Aug. 19, 1927	A111189	360.00	T. A. Butler	None
Sept. 19, 1927	A115835	360.00	T. A. Butler	None
Nov. 10, 1927	A124714	480.00	C. L. Robins	None
Nov. 14, 1927	A125071	† 296.33	C. V. Miles	None
Nov. 23, 1927	A126815	420.00	Wm. J. Falkenberg	None
Dec. 16, 1927	A130462	420.00	C. L. Robins	None
Jan. 20, 1928	A135368	* 380.00	None	None
TOTAL, .....		\$9,593.33		

\* The amounts of these checks and the dates of the bank endorsements thereon are in agreement with entries under the name of J. H. Woods in a memorandum record of checks cashed which is maintained by the Hamilton office of the Union Trust Company of Maryland. See footnote \* on Schedule 1, Statement 1, as to the remainder of the checks bearing no individual endorsements except the name of the payee.

† The cash receipts records of the Commission show that on March 27, 1928, \$296.33 was collected from C. V. Miles to cover repayment for a like amount which was obtained irregularly on a check in the name of M. Martin.

NOTE—The checks listed above were reviewed with Mr. Max Martin, who has had bona fide transactions with the Commission, and he stated that he has not received any of the checks or the proceeds thereof.

STATE ROADS COMMISSION  
DISBURSEMENTS BY CHECKS PAYABLE TO D. SAVADOW TO COVER PAYMENT OF ILLEGITIMATE BILLS

Date of Check	Check Number	Amount	Employee Endorsing after Name of Payee	Other Endorsers
Apr. 17, 1926	A 43438	\$ 450.00	None	None
Apr. 24, 1926	A 44686	450.00	None	None
May 1, 1926	A 45346	675.00	None	None
May 8, 1926	A 46662	450.00	None	None
May 13, 1926	A 46933	126.00	None	None
June 7, 1926	A 50494	450.00	C. L. Robins	None
June 15, 1926	A 51377	450.00	None	J. B. Griffin and Barney Offit
June 13, 1927	A 99590	500.00	Wm. J. Falkenberg	None
June 22, 1927	A101210	547.50	Wm. J. Falkenberg	None
June 25, 1927	A101903	530.00	None	J. B. Griffin
July 26, 1927	A107027	530.00	None	J. B. Griffin
Aug. 27, 1927	A112498	530.00	None	J. B. Griffin
Sept. 17, 1927	A115834	535.00	None	Barney Offit
Oct. 13, 1927	A119883	522.50	C. L. Robins	None
Oct. 26, 1927	A122199	600.00	Wm. J. Falkenberg	None
Nov. 23, 1927	A126862	545.00	C. L. Robins	None
Dec. 16, 1927	A130501	552.50	C. L. Robins	None
TOTAL.....		<u>\$8,443.50</u>		

NOTE-- See footnote \* on Schedule 1, Statement 1, as to the checks bearing no individual endorsements except the name of the payee.

EXHIBIT A  
SCHEDULE 1  
STATEMENT 4

STATE ROADS COMMISSION  
DISBURSEMENTS BY CHECKS PAYABLE TO AUGUST SHAW TO COVER PAYMENT OF ILLEGITIMATE BILLS

Date of Check	Check Number	Amount	Employee Endorsing after Name of Payee	Other Endorsers
Aug. 22, 1925	A14843	\$ 180.00	None	None
Sept. 19, 1925	A18310	282.00	None	None
Oct. 3, 1925	A20203	224.00	None	None
Oct. 1, 1925	A21302	156.00	None	None
Oct. 24, 1925	A23106	372.00	None	None
Nov. 7, 1925	A24448	284.00	None	None
Nov. 14, 1925	A25341	154.00	None	None
Nov. 21, 1925	A26655	110.00	None	None
Dec. 12, 1925	A29117	230.00	None	None
Dec. 24, 1925	A31046	218.00	None	None
Feb. 27, 1926	A38056	146.00	None	None
Mar. 27, 1926	A41160	110.00	None	None
Apr. 3, 1926	A41733	95.00	None	None
May 1, 1926	A45347	130.00	None	None
May 20, 1926	A47948	267.50	None	None
June 5, 1926	A50312	190.00	None	None
June 12, 1926	A51246	270.00	None	None
June 19, 1926	A52209	275.00	None	None
June 26, 1926	A53426	275.00	None	None
July 3, 1926	A54228	240.00	None	None
July 10, 1926	A55116	257.50	None	None
July 17, 1926	A56008	195.00	None	None
July 24, 1926	A57175	280.00	None	None
July 31, 1926	A57786	260.00	None	None
Aug. 7, 1926	A59075	255.00	None	None
Aug. 14, 1926	A59764	277.50	None	None
Aug. 21, 1926	A61190	142.50	None	None
Aug. 28, 1926	A61937	217.50	None	None
Sept. 4, 1926	A62803	202.50	None	None
Sept. 11, 1926	A63774	142.50	None	None
Sept. 18, 1926	A64588*	270.00	None	None
Sept. 25, 1926	A65810	270.00	None	None
Oct. 2, 1926	A66688*	222.50	None	None
Oct. 9, 1926	A67804*	285.00	None	None
Oct. 16, 1926	A68388	280.00	None	None
Oct. 23, 1926	A69740*	195.00	None	None
Nov. 6, 1926	A71383	242.50	None	None
Nov. 17, 1926	A72757*	295.00	None	None
FORWARD, .....		\$8,498.50		

STATE ROADS COMMISSION  
DISBURSEMENTS BY CHECKS PAYABLE TO AUGUST SHAW TO COVER PAYMENT OF ILLEGIMATE BILLS

Date of Check	Check Number	Amount	Employee Endorsing after Name of Payee	Other Endorsers
FORWARD, .....		\$ 8,498.50		
Dec. 4, 1926	A 74743*	145.00	None	None
Dec. 11, 1926	A 76001*	167.50	None	None
Mar. 26, 1927	A 87668*	105.00	None	None
Apr. 2, 1927	A 88465*	130.00	None	None
Apr. 9, 1927	A 89723*	105.00	None	None
Apr. 16, 1927	A 90270	67.50	None	None
Apr. 23, 1927	A 91581*	90.00	None	None
Apr. 29, 1927	A 92455*	170.00	None	None
May 19, 1927	A 95567*	240.00	None	None
May 25, 1927	A 96711*	150.00	None	None
June 3, 1927	A 97939*	310.00	None	None
July 1, 1927	A103065*	179.00	None	None
July 9, 1927	A104273*	170.00	None	None
July 23, 1927	A106809*	198.00	None	None
Aug. 8, 1927	A109314	182.50	None	Norris Battery Service
Sept. 30, 1927	A118039*	352.50	None	None
Oct. 17, 1927	A120346*	210.00	None	None
Dec. 20, 1927	A131204	427.50	None	Fannie L. Kift
TOTAL, .....		<u>\$11,898.00</u>		

\* The amounts of these checks and the dates of the bank endorsements thereon are in agreement with entries under the name of F. J. Woods in a memorandum record of checks cashed which is maintained by the Hamilton Office of the Union Trust Company of Maryland. See footnote \* on Schedule I, Statement I, as to the remainder of the checks bearing no individual endorsements except the name of the payee.

NOTE—The records of the Commission do not disclose that there were any bona fide transactions with an August Shaw during the period covered by this statement.

STATE ROADS COMMISSION  
DISBURSEMENTS BY CHECKS PAYABLE TO HENRY B. SCHERR TO COVER PAYMENT OF ILLEGITIMATE BILLS

Date of Check	Check Number	Amount	Employee Endorsing after Name of Payee	Other Endorsers
Jan. 15, 1925	222016	\$ 356.40	None	None
Jan. 17, 1925	222293	387.50	None	None
Mar. 7, 1925	228008	337.50	None	None
Mar. 21, 1925	229443	425.00	None	None
Mar. 26, 1925	229917	212.50	None	None
Apr. 15, 1925	231822	400.00	None	None
Apr. 16, 1925	231848	387.50	T. A. Butler	None
Apr. 20, 1925	232306	360.00	T. A. Butler	None
Apr. 23, 1925	233000	420.00	T. A. Butler	None
Apr. 25, 1925	233342	517.50	None	None
Apr. 27, 1925	233495	337.50	T. A. Butler	None
May 2, 1925	A 461	450.00	None	None
May 7, 1925	A 1170	400.00	None	None
May 12, 1925	A 1694	400.00	None	None
May 26, 1925	A 3516	356.50	T. A. Butler	None
June 4, 1925	A 4763	400.00	T. A. Butler	None
June 13, 1925	A 5907	450.00	None	None
June 16, 1925	A 6219	356.40	T. A. Butler	None
June 18, 1925	A 6401	400.00	T. A. Butler	None
June 22, 1925	A 7028	486.00	T. A. Butler	None
June 27, 1925	A 11236	400.00	None	None
Aug. 5, 1925	A 12332	450.00	T. A. Butler	None
Aug. 15, 1925	A 13421	275.00	None	None
Aug. 17, 1925	A 13580	400.00	T. A. Butler	None
Aug. 18, 1925	A 13839	325.00	T. A. Butler	None
Aug. 29, 1925	A 15539	450.00	None	None
Sept. 1, 1925	A 15912	325.00	T. A. Butler	J. B. Griffin
Sept. 5, 1925	A 16424	450.00	None	None
Sept. 11, 1925	A 17237	450.00	None	None
Sept. 17, 1925	A 18120	450.00	None	None
Sept. 21, 1925	A 18376	450.00	T. A. Butler	None
Sept. 26, 1925	A 19437	360.00	None	None
Sept. 28, 1925	A 19485	378.60	T. A. Butler	None
Oct. 14, 1925	A 21561	450.00	T. A. Butler	None
Oct. 21, 1925	A 22407	360.00	T. A. Butler	None
Oct. 28, 1925	A 23403	450.00	T. A. Butler	None
Nov. 5, 1925	A 24158	562.50	C. L. Robins	None
Dec. 12, 1925	A 29120	200.00	None	None
FORWARD,		\$15,026.40		

STATE ROADS COMMISSION  
DISBURSEMENTS BY CHECKS PAYABLE TO HENRY B. SCHERR, TO COVER PAYMENT OF ILLEGITIMATE BILLS

Date of Check	Check Number	Amount	Employee Endorsing after Name of Payee	Other Endorsers
FORWARD,.....		\$15,026.40		
Jan. 9, 1926	A32300	220.00	None	None
Jan. 22, 1926	A33790	900.00	None	None
Feb. 18, 1926	A36280	575.00	None	J. B. Griffin
Feb. 20, 1926	A36900	430.00	None	None
Feb. 25, 1926	A37729	500.00	None	None
Mar. 29, 1926	A41191	500.00	None	J. B. Griffin
Apr. 10, 1926	A42737	379.00	None	None
May 18, 1926	A47695	900.00	T. A. Butler	J. B. Griffin
May 29, 1926	A49362	62.50	None	None
July 10, 1936	A55111	397.50	None	None
Aug. 21, 1926	A61194	465.00	None	None
Sept. 8, 1926	A63043	521.40	None	None
Sept. 14, 1926	A64019	552.00	None	None
Oct. 2, 1926	A66081	* 360.00	None	None
Oct. 9, 1926	A67802	* 440.00	None	None
Oct. 14, 1926	A68117	397.50	C. L. Robins	None
Nov. 6, 1926	A71385	330.00	None	None
Mar. 3, 1927	A84619	552.00	None	J. B. Griffin
Mar. 8, 1927	A85413	521.40	None	J. B. Griffin
Mar. 24, 1927	A87588	750.00	None	J. B. Griffin
Apr. 5, 1927	A88738	* 450.00	None	None
Apr. 21, 1927	A90987	* 517.50	None	None
May 7, 1927	A93721	* 375.00	None	None
June 11, 1927	A99451	225.00	None	None
TOTAL,.....		<u>\$26,347.20</u>		

\* The amounts of these checks and the dates of the bank endorsements thereon are in agreement with entries under the name of J. H. Woods in a memorandum record of checks cashed which is maintained by the Hamilton office of the Union Trust Company of Maryland. See foot-note \* on Schedule 1, Statement 1, as to the remainder of the checks bearing no individual endorsements except the name of the payee.

NOTE.—The checks listed above were reviewed with Mr. Henry B. Scherr, who has had bona fide transactions with the Commission, and he denies having received any of the checks or the proceeds thereof.

STATE ROADS COMMISSION  
DISBURSEMENTS BY CHECKS PAYABLE TO SHIREY'S GARAGE TO COVER PAYMENT OF ILLEGITIMATE BILLS

Date of Check	Check Number	Amount	Employee Endorsing after Name of Payee	Other Endorsers
Apr. 27, 1923	157058	\$ 292.20	T. A. Butler	None
May 7, 1923	157871	289.05	T. A. Butler	None
May 18, 1923	158834	243.95	T. A. Butler	None
June 9, 1923	160942	357.65	T. A. Butler	None
July 23, 1923	165369	294.15	T. A. Butler	None
July 28, 1923	165804	282.30	T. A. Butler	None
Aug. 9, 1923	167179	284.15	T. A. Butler	None
Nov. 13, 1923	176918	317.60	T. A. Butler	None
TOTAL, .....		<u>\$2,361.05</u>		

NOTE—The checks listed above were reviewed with Mr. J. Franklin Shirey, proprietor of Shirey's Garage, who has had bona fide transactions with the Commission, and he denies having received the checks or the proceeds thereof.

EXHIBIT A  
SCHEDULE 1  
STATEMENT 7

STATE ROADS COMMISSION  
DISBURSEMENTS BY CHECKS PAYABLE TO JOSEPH SMUCK TO COVER PAYMENT OF ILLEGITIMATE BILLS

Date of Check	Check Number	Amount	Employee Endorsing after Name of Payee	Other Endorsers
Mar. 12, 1923	153462	\$ 175.96	None	None
June 9, 1923	160935	36.00	None	None
Oct. 15, 1923	174163	163.56	None	None
Jan. 14, 1924	183014	231.25	None	None
May 3, 1924	192991	185.38	None	None
June 7, 1924	197017	242.63	None	None
Aug. 2, 1924	203531	246.50	None	None
Sept. 23, 1924	209498	227.50	None	None
Oct. 18, 1924	212539	228.00	None	Wienhold Motor Co.
May 29, 1925	A4109	400.00	None	None
TOTAL.....		<u>\$2,136.78</u>		

NOTES-- See foot-note \* on Schedule 1, Statement 1, as to the checks bearing no individual endorsements except the name of the payee.  
The checks listed above were reviewed with Mr. Joseph Smuck, who has had bona fide transactions with the Commission, and he denies having received the checks or the proceeds thereof.

EXHIBIT A  
SCHEDULE 1  
STATEMENT 8



STATE ROADS COMMISSION  
DISBURSEMENTS BY CHECKS PAYABLE TO GEORGE WAGNER TO COVER PAYMENT OF ILLEGITIMATE BILLS

Date of Check	Check Number	Amount	Employee Endorsing after Name of Payee	Other Endorsers
May 10, 1924	194012	\$ 20.00	None	None
Sept. 13, 1924	208428	93.75	None	None
Apr. 11, 1925	231626	500.00	None	Elmer S. Stallings
May 5, 1925	A 590	425.00	T. A. Butler	None
May 28, 1925	A 3915	500.00	T. A. Butler	None
June 10, 1925	A 5625	350.00	T. A. Butler	None
Aug. 10, 1927	A109480	280.00	T. A. Butler	None
Nov. 22, 1927	A126331	459.85	None	J. B. Griffin
Dec. 16, 1927	A130516	250.00	Wm. J. Falkenburg	None
TOTAL, .....		<u>\$2,878.60</u>		

NOTES—See foot-note \* on Schedule 1, Statement 1, as to the checks bearing no individual endorsements except the name of the payee.  
The checks listed above were reviewed with Mr. George Wagner, who has had bona fide transactions with the Commission, and he denies having received the checks or the proceeds thereof.

EXHIBIT A  
SCHEDULE 1  
STATEMENT 9

# STATE ROADS COMMISSION

## DISBURSEMENTS BY CHECKS PAYABLE TO WIENHOLD MOTOR COMPANY TO COVER PAYMENT OF ILLEGITIMATE BILLS

Date of Check	Check Number	Amount	Employee Endorsing after Name of Payee	Other Endorsers
Sept. 16, 1924	208478	\$ 362.20	T. A. Butler	None
Sept. 26, 1924	210020	349.78	T. A. Butler	None
Oct. 3, 1924	210799	408.00	T. A. Butler	None
Oct. 21, 1924	212757	354.87	T. A. Butler	None
Nov. 6, 1924	214544	255.00	T. A. Butler	None
Dec. 3, 1924	217834	374.20	T. A. Butler	None
Apr. 8, 1925	231157	378.10	T. A. Butler	None
June 6, 1925	A 5322	276.26	None	None
July 2, 1925	A 8373	378.80	None	None
July 11, 1925	A 9401	122.25	None	None
July 18, 1925	A 10183	396.40	None	None
Aug. 15, 1925	A 13422	378.60	None	None
Aug. 18, 1925	A 13835	378.80	T. A. Butler	None
Aug. 29, 1925	A 15537	386.40	None	None
Sept. 26, 1925	A 19431	440.00	None	None
Oct. 2, 1925	A 20060	386.40	C. L. Robins	None
Oct. 3, 1925	A 20202	260.00	None	None
Oct. 10, 1925	A 21300	230.00	None	None
Oct. 17, 1925	A 22020	386.40	None	None
Oct. 22, 1925	A 22712	540.00	None	None
Nov. 7, 1925	A 24446	388.40	None	None
Nov. 13, 1925	A 25244	488.20	T. A. Butler	None
Nov. 14, 1925	A 25340	478.00	None	None
Nov. 21, 1925	A 26651	358.50	None	None
Nov. 28, 1925	A 27312	388.20	None	None
Nov. 28, 1925	A 27354	385.50	None	None
Dec. 1, 1925	A 27513	386.40	T. A. Butler	None
Dec. 4, 1925	A 28280	388.60	None	None
Dec. 7, 1925	A 28424	540.00	C. L. Robins	None
Dec. 19, 1925	A 30143	654.00	None	None
Dec. 19, 1925	A 30147	218.00	None	None
Jan. 4, 1926	A 31267	388.20	T. A. Butler	None
Jan. 8, 1926	A 32163	385.50	T. A. Butler	None
Jan. 20, 1926	A 33170	388.60	None	J. B. Griffin
Jan. 27, 1926	A 34002	358.50	None	J. B. Griffin
Feb. 5, 1926	A 34904	478.00	None	J. B. Griffin
Feb. 25, 1926	A 37723	654.00	None	J. B. Griffin
Mar. 27, 1926	A 41163	200.08	None	None
FORWARD.....		\$14,569.14		

EXHIBIT A  
SCHEDULE 1  
STATEMENT 10

(Continued)—1

STATE ROADS COMMISSION  
DISBURSEMENTS BY CHECKS PAYABLE TO WIENHOLD MOTOR COMPANY TO COVER PAYMENT OF ILLEGITIMATE BILLS

Date of Check	Check Number	Amount	Employee Endorsing after Name of Payee	Other Endorsers
FORWARD,		\$14,569.14		
May 8, 1926	A 46661	414.50	None	None
June 5, 1926	A 50316	382.40	None	None
June 19, 1926	A 52213	480.00	None	None
Aug. 14, 1926	A 59771	510.00	None	None
Aug. 18, 1926	A 60307	150.00	None	None
Aug. 18, 1926	A 60360	382.40	None	None
Sept. 1, 1926	A 62503	464.80	None	None
Sept. 11, 1926	A 63772	384.40	None	None
Oct. 16, 1926	A 68390	* 360.00	None	None
Feb. 12, 1927	A 82472	* 490.20	None	None
Mar. 8, 1927	A 85441	* 342.30	None	None
TOTAL,		\$18,930.14		

\* The amounts of these checks and the dates of the bank endorsements thereon are in agreement with entries under the name of J. H. Woods in a memorandum record of checks cashed which is maintained by the Hamilton office of the Union Trust Company of Maryland. See foot-note \* on Schedule 1, Statement 1, as to the remainder of the checks bearing no individual endorsements except the name of the payee.

NOTE—The checks listed above were reviewed with Mr. John F. Wienhold, a partner in the business formerly conducted as the Wienhold Motor Company, who has had bona fide transactions with the Commission, and he denies that his firm has received the checks or the proceeds thereof.

STATE ROADS COMMISSION  
DISBURSEMENTS BY CHECKS PAYABLE TO W. WHEELER TO COVER PAYMENT OF ILLEGITIMATE BILLS

Date of Check	Check Number	Amount	Employee Endorsing after Name of Payee	Other Endorsers
Oct. 31, 1921	100639	\$ 345.27	James H. Woods	None
Nov. 7, 1921	101385	394.40	James H. Woods	None
Nov. 19, 1921	102383	396.18	James H. Woods	None
Nov. 22, 1921	102568	396.10	James H. Woods	None
Dec. 19, 1921	105342	694.32	James H. Woods	None
Feb. 3, 1922	109400	398.68	James H. Woods	None
Apr. 15, 1922	120946	188.40	None	None
Apr. 29, 1922	122390	182.40	None	None
May 20, 1922	124662	196.40	None	None
June 17, 1922	128678	198.85	None	None
June 28, 1922	130120	189.63	None	None
July 20, 1922	132493	269.55	None	None
Aug. 18, 1922	135846	188.40	None	None
Apr. 28, 1923	157120	243.65	None	None
May 5, 1923	157780	218.60	None	None
July 17, 1923	164648	293.65	T. A. Butler	None
Aug. 27, 1923	169049	318.60	T. A. Butler	None
Sept. 14, 1923	170634	396.18	T. A. Butler	None
Oct. 13, 1923	174118	288.20	None	None
Oct. 20, 1923	174916	292.20	None	None
Nov. 16, 1923	177441	388.40	T. A. Butler	None
Nov. 21, 1923	177928	398.85	T. A. Butler	None
Nov. 24, 1923	178444	476.30	None	None
Nov. 28, 1923	178542	369.55	T. A. Butler	None
Dec. 3, 1923	178903	398.68	T. A. Butler	None
Dec. 7, 1923	179722	388.20	T. A. Butler	None
Jan. 3, 1924	181985	392.20	T. A. Butler	None
Jan. 11, 1924	182825	396.30	T. A. Butler	None
Jan. 21, 1924	183443	378.20	None	None
Jan. 22, 1924	183614	382.40	T. A. Butler	None
Feb. 2, 1924	184607	344.60	None	None
Feb. 6, 1924	184945	389.63	T. A. Butler	None
Feb. 15, 1924	185564	398.20	T. A. Butler	None
Feb. 16, 1924	185621	292.10	None	None
Mar. 8, 1924	187580	368.20	None	None
Mar. 21, 1924	188803	492.10	T. A. Butler	None
Apr. 5, 1924	189903	468.20	T. A. Butler	None
Apr. 26, 1924	192449	396.40	None	None
May 10, 1924	194009	348.60	None	None
May 14, 1924	194128	496.40	T. A. Butler	None
June 13, 1924	197597	396.80	None	None
June 18, 1924	198087	484.60	T. A. Butler	None
June 26, 1924	199159	444.60	T. A. Butler	None
FORWARD.....		\$15,379.17		

STATE ROADS COMMISSION  
DISBURSEMENTS BY CHECKS PAYABLE TO W. WHEELER TO COVER PAYMENT OF ILLEGITIMATE BILLS

Date of Check	Check Number	Amount	Employee Endorsing after Name of Payee	Other Endorsers
FORWARD.....		\$15,379.17		
July 8, 1924	200276	362.50	None	None
July 25, 1924	202627	396.80	T. A. Butler	None
Aug. 15, 1924	205019	462.50	T. A. Butler	None
Nov. 22, 1924	216658	15.00	None	None
Nov. 28, 1924	217317	382.40	None	None
Dec. 13, 1924	219074	362.55	None	None
Dec. 31, 1924	220716	482.40	T. A. Butler	None
Jan. 22, 1925	222845	362.55	T. A. Butler	None
Feb. 28, 1925	226999	388.40	None	None
Mar. 19, 1925	229018	388.40	T. A. Butler	None
Apr. 11, 1925	231627	384.20	None	None
May 19, 1925	A 2408	384.20	T. A. Butler	None
May 23, 1925	A 3255	384.40	None	None
June 30, 1925	A 6802	384.40	T. A. Butler	None
Oct. 1, 1925	A 21303	366.20	None	None
Nov. 7, 1925	A 24445	374.10	None	None
Nov. 17, 1925	A 25664	366.20	T. A. Butler	None
Dec. 15, 1925	A 29298	374.10	T. A. Butler	None
May 1, 1926	A 45345	328.40	None	None
June 21, 1926	A 52410	528.40	None	J. B. Griffin
June 25, 1926	A 53238	675.00	None	J. B. Griffin
Oct. 30, 1926	A 70291	386.40	None	None
Nov. 13, 1926	A 72204	364.60	None	None
Jan. 29, 1927	A 80957	* 388.40	None	None
Feb. 19, 1927	A 83048	389.80	None	None
Feb. 26, 1927	A 84109	342.60	None	None
June 18, 1927	A100616	* 304.30	None	None
July 5, 1927	A103273	† 504.30	None	None
TOTAL.....		\$26,212.67		

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† The endorsements of check No. A103273, dated July 5, 1927, for \$504.30, have been removed by the use of chemicals. The cash receipts records of the Commission show that on March 27, 1928, \$504.30 was collected from C. V. Miles to cover repayment for a like amount which was obtained irregularly on a check in the name of W. Wheeler.

\* The amounts of these checks and the dates of the bank endorsements thereon are in agreement with entries under the name of J. H. Woods in a memorandum record of checks cashed which is maintained by the Hamilton office of the Union Trust Company of Maryland. See foot-note \* on Schedule 1, Statement 1, as to the remainder of the checks bearing no endorsements except the name of the payee.

NOTE—The records of the Commission do not disclose that there were any bona fide transactions with a W. Wheeler during the period covered by this statement.

STATE ROADS COMMISSION  
DISBURSEMENTS BY CHECKS PAYABLE TO SUNDRY PERSONS TO COVER PAYMENT OF ILLEGITIMATE BILLS

Date of Check	Check Number	Amount	Employee Endorsing after Name of Payee	Other Endorsers	Remarks
Apr. 11, 1923	155757	\$ 122.69	Payable to C. A. Andrew T. A. Butler	None	Check covers duplicate payment of a bona fide transaction.
Apr. 3, 1926	A 41727	\$ 203.00	Payable to J. Ballman None	None	{ Recorded payee interviewed; denies receiving the checks or the proceeds thereof.
May 1, 1926	A 45344	368.30	None	None	
TOTAL, .....		\$ 571.30			
Oct. 30, 1923	175556	\$ 392.00	Payable to O. L. Beck None	None	Records of the Commission do not disclose bona fide transactions with an O. L. Beck.
Mar. 3, 1924	186921	\$ 495.00	Payable to Brooklyn Motor Car Company T. A. Butler	None	{ Interviewed Mr. John F. Wienhold, partner in business formerly conducted as Brooklyn Motor Car Company; denies receiving the checks or the proceeds thereof.
Apr. 14, 1924	190907	643.00	T. A. Butler	None	
Apr. 26, 1924	192426	340.00	T. A. Butler	None	
TOTAL, .....		\$1,478.00			
Feb. 19, 1927	A 83049	†\$ 83.15	Payable to James Brown (*) None	None	
Jan. 14, 1928	A134207	† 180.75	None	None	
TOTAL, .....		\$ 263.90			
Dec. 20, 1924	220044	\$ 135.75	Payable to W. Burgess (\$) None	None	
May 27, 1927	A 97111	†\$ 166.50	Payable to James Burns (\$) None	None	
June 10, 1927	A 99159	† 126.00	None	None	
July 8, 1927	A104016	† 178.00	None	None	
TOTAL, .....		\$ 470.50			
Mar. 19, 1927	A 86801	\$ 80.50	Payable to William Clarke (\$) None	Norris Battery Service	
Oct. 8, 1926	A 67619	†\$ 87.50	Payable to Jos. Cook (#) None	None	
Dec. 20, 1924	220046	\$ 47.00	Payable to C. Douglass (#) None	Elmer S. Stallings	
Apr. 18, 1925	232304	\$ 382.50	Payable to Chas. Duvall None	None	{ Recorded payee interviewed; denies receiving the checks or the proceeds thereof.
Dec. 12, 1925	A 29118	267.75	None	None	
TOTAL, .....		\$ 650.25			
Mar. 5, 1927	A 85060	*\$ 60.85	Payable to Jas. Gardner (\$) None	None	

†\* The amounts of these checks and the dates of the bank endorsements thereon are in agreement with entries under the names of F. J. Woods and J. H. Woods, respectively in a memorandum record of checks cashed which is maintained by the Hamilton office of the Union Trust Company of Maryland. See footnote \* on Schedule 1, Statement 1, as to the remainder of the checks (except check #A134207 payable to James Brown) bearing no individual endorsements other than the names of the payees.

‡ This check appears to have been cashed at the Harford Avenue office of the Baltimore Trust Company.

§ Letters written in an attempt to find persons of these names at the addresses shown in the records of the Commission have been returned by the Post Office Department for the reasons that the addressees are unknown and the letters were unclaimed.

# No responses have been received to letters mailed to persons of these names at the addresses shown in the records of the Commission.

STATE ROADS COMMISSION  
DISBURSEMENTS BY CHECKS PAYABLE TO SUNDRY PERSONS TO COVER PAYMENT OF ILLEGITIMATE BILLS

Date of Check	Check Number	Amount	Employee Endorsing after Name of Payee	Other Endorsers	Remarks
May 23, 1925	A 3253	<u>\$ 90.00</u>	Payable to G. Gittings (*) None	None	
Apr. 25, 1925	233339	<u>\$140.00</u>	Payable to T. E. Gittings (*) None	None	
Nov. 2, 1927	A123391	<u>\$ 57.75</u>	Payable to Jas. Green None	Norris Battery Service	Reply to letter mailed to address shown in record of the Commission states that Jas. Green has been dead for nearly three years.
Dec. 24, 1926	A 77721	<u>\$ 70.00</u>	Payable to Jos. Harman (*) None	Emanuel C. Berg	
Nov. 23, 1926	A 73510	<u>†\$ 78.75</u>	Payable to Joseph Hawkins (*) None	None	
Jan. 11, 1926	A 32349	<u>\$212.00</u>	Payable to G. Hein (*) None	None	
Mar. 17, 1926	A 40087	<u>130.00</u>	None	None	
TOTAL, . . . . .		<u>\$342.00</u>			
Oct. 17, 1925	A 22017	<u>\$152.00</u>	Payable to H. Heins (*) None	None	
May 12, 1927	A 94445	<u>\$ 65.95</u>	Payable to Wm. Henson (*) None	Norris Battery Service	
Dec. 14, 1927	A129953	<u>\$ 64.00</u>	Payable to Jas. Jackson None	Fannie L. Kitt	Recorded payee interviewed; denies receiving the check or the proceeds thereof.
Aug. 21, 1926	A 61191	<u>\$ 52.50</u>	Payable to H. R. Johnson (*) None	None	
Dec. 1, 1923	178731	<u>\$240.00</u>	Payable to S. Johnson None	None	Records of the Commission do not disclose bona fide transactions with an S. Johnson.
June 11, 1927	A 99448	<u>\$ 81.25</u>	Payable to Wm. Johnson None	John Lipin	No response received to letters written to address shown in records of the Commission.

† The amount of this check and the date of the bank endorsement thereon are in agreement with an entry under the name of F. J. Woods in a memorandum record of checks cashed which is maintained by the Hamilton office of the Union Trust Company of Maryland. See footnote \* on Schedule 1, Statement 1, as to the remainder of the checks bearing no individual endorsements except the names of the payees.

\* Letters written in an attempt to find persons of these names at the addresses shown in the records of the Commission have been returned by the Post Office Department for the reasons that the addressees are unknown and the letters were unclaimed.

STATE ROADS COMMISSION  
DISBURSEMENTS BY CHECKS PAYABLE TO SUNDRY PERSONS TO COVER PAYMENT OF ILLEGITIMATE BILLS

Date of Check	Check Number	Amount	Employee Endorsing after Name of Payee	Other Endorsers	Remarks
Jan. 10, 1925	221814	\$69.00	Payable to Jas. Kruger (†) None	Wienhold Motor Co.	
May 9, 1925	A 1511	\$75.00	Payable to John Mauser (†) None	None	
Feb. 7, 1925	224739	\$34.05	Payable to C. Martin (†) None	John F. Wienhold	
Mar. 13, 1926	A 39708	\$79.75	Payable to G. Martin (†) None	None	
Jan. 8, 1927	A 79028	\$96.00	Payable to R. Martin (†) None	None	
July 10, 1926	A 55114	\$52.50	Payable to R. Mason None	None	No response received to letters written to address shown by records of the Commission.
Apr. 3, 1926	A 41729	\$ 8.40	Payable to Chas. H. Matthai None	None	{ Recorded payee interviewed; denies receiving the checks or the proceeds thereof.
May 29, 1926	A 49355	84 50	None	None	
TOTAL, .....		\$92.90			
Dec. 31, 1921	106559	\$ 10.50	Payable to George Matthews (†) Francis J. Woods	None	
Aug. 7, 1926	A 59071	70.00	None	None	
TOTAL, .....		\$ 80.50			
May 16, 1925	A 2080	\$190.00	Payable to Jacob Meyer (†) None	None	
Oct. 24, 1925	A 23108	\$261.34	Payable to Miller & Graham None	None	Recorded payee interviewed; denies receiving the check or the proceeds thereof.
June 13, 1925	A 5909	\$125.00	Payable to C. Minster (†) None	None	
July 18, 1925	A 10180	\$160.00	Payable to William Nesbitt (†) None	John Nesbitt	

† Letters written in an attempt to find persons of these names at the addresses shown in the records of the Commission have been returned by the Post Office Department for the reasons that the addressees are unknown and the letters were unclaimed.

NOTE--See footnote \* on Schedule 1, Statement 1, as to the checks bearing no individual endorsements except the names of the payees.

EXHIBIT A  
SCHEDULE 1  
STATEMENT 14



## STATE ROADS COMMISSION

## DISBURSEMENTS BY CHECKS PAYABLE TO SUNDRY PERSONS TO COVER PAYMENT OF ILLEGITIMATE BILLS

Date of Check	Check Number	Amount	Employee Endorsing after Name of Payee	Other Endorsers	Remarks
Nov. 12, 1924	215273	\$ 410.00	Payable to Geo. H. Parker T. A. Butler	None	The bill paid by this check is in the name of Geo. J. Hardesty.
May 10, 1924	194014	\$ 24.00	Payable to Chas. Pumphrey	None	{ Recorded payee interviewed; denies receiving the checks or the proceeds thereof.
July 3, 1925	A 8402	175.00	None	None	
TOTAL, .....		\$ 199.00			
Dec. 6, 1924	218336	\$ 60.00	Payable to W. Pumphrey None	Wienhold Motor Co.	{ Recorded payee interviewed; denies receiving the check or the proceeds thereof.
May 25, 1927	A 96729	† \$ 101.25	Payable to August Robinson (†)	None	{ Recorded payee interviewed; denies receiving the check or the proceeds thereof.
June 25, 1927	A101908	81.00	None	John Lipin	
July 14, 1927	A104850	68.75	(Check was missing from Commission's files)		
Jan. 19, 1928	A135157	100.80	Nons	W. Johnson and Raymond Wagner	
TOTAL, .....		\$ 351.80			
Jan. 23, 1926	A 33818	\$ 77.00	Payable to Chas. Savage (†) None	None	
May 7, 1927	A 93725	\$ 104.00	Payable to Andrew Schaub (†) None	None	
Aug. 27, 1927	A112506	\$ 87.50	Payable to Jos. Smallwood (†) Nons	Norris Battery Service	
June 26, 1926	A 53425	\$ 73.50	Payable to W. Spencer (†) None	None	
Nov. 9, 1925	A 24587	\$ 501.52	Payable to Elmer Stallings		{ These checks cover duplicate payment of transactions.
Dec. 11, 1925	A 28986	504.00	C. L. Robins	None	
Aug. 22, 1927	A111726	* 448.12	T. A. Butler	None	
TOTAL, .....		\$1,453.64			
Dec. 20, 1927	A131198	\$ 600.00	Payable to W. C. Thomas (†) None	J. B. Griffin	

\* The endorsements of check #A111726, dated August 22, 1927, for \$448.12, payable to Elmer Stallings, have been removed by the use of chemicals. The cash receipts records of the Commission show that on March 27, 1928, \$448.12 was collected from C. V. Miles to cover repayment for a like amount which was obtained irregularly on a check in the name of Elmer Stallings.

† The amount of this check and the date of the bank endorsement thereon are in agreement with an entry under the name of F. J. Woods in a memorandum record of checks cashed which is maintained by the Hamilton office of the Union Trust Company of Maryland. See footnote \* on Schedule 1, Statement 1, as to the remainder of the checks bearing no individual endorsements except the names of the payees.

† Letters written in an attempt to find persons of these names at the addresses shown in the records of the Commission have been returned by the Post Office Department for the reasons that the addressees are unknown and the letters were unclaimed.

## STATE ROADS COMMISSION

## DISBURSEMENTS BY CHECKS PAYABLE TO SUNDRY PERSONS TO COVER PAYMENT OF ILLEGITIMATE BILLS

Date of Check	Check Number	Amount	Employee Endorsing after Name of Payee	Other Endorsers	Remarks
Feb. 26, 1927	A 84103	\$ 78.75	Payable to R. Walters (†) None	None	
May 21, 1927	A 96121	\$ 69.60	Payable to R. Weaver (†) None	None	
July 23, 1927	A106810	78.70	None	John Lipin	
Aug. 20, 1927	A111378	116.05	None	Norris Garage and Gilbert V. Norris	
Oct. 17, 1927	A120347	94.70	None	Norris Battery Service	
TOTAL, .....		\$359.05			
Jan. 17, 1925	222308	\$180.00	Payable to John Weipert None	Wienhold Motor Co.	Recorded payee interviewed; denies receiving the check or the proceeds thereof.
May 29, 1926	A 49359	\$ 67.50	Payable to Geo. Wigley (†) None	None	
June 12, 1926	A 51243	70.00	None	None	
TOTAL, .....		\$137.50			
Jan. 29, 1927	A 80956	\$ 87.50	Payable to Geo. Williams None	None	Recorded payee interviewed; denies receiving the check or the proceeds thereof.
May 8, 1926	A 46657	\$120.00	Payable to John S. Williams (*) None	None	
Nov. 10, 1927	A124668	\$ 81.20	Payable to Jas. Wilson (†) None	Fannie L. Kitt	
Dec. 31, 1927	A132463	\$ 91.40	None	None	
TOTAL, .....		\$172.60			
June 4, 1927	A 98048	\$ 58.25	Payable to John Wilson (*) None	Norris Battery Service	
Aug. 1, 1925	A 11746	\$164.00	Payable to John Wisnor (†) None	None	

† The amount of this check and the date of the bank endorsement thereon are in agreement with an entry under the name of F. J. Woods in a memorandum record of checks cashed which is maintained by the Hamilton office of the Union Trust Company of Maryland. See footnote \* on Schedule I, Statement I, as to the remainder of the checks (except check No. A132463 payable to Jas. Wilson) bearing no individual endorsements other than the names of the payees.

§ This check appears to have been cashed at the Harford Avenue office of the Baltimore Trust Company.

‡ Letters written in an attempt to find persons of these names at the addresses shown in the records of the Commission have been returned by the Post Office Department for the reasons that the addresses are unknown and the letters were unclaimed.

\* No responses have been received to letters mailed to persons of these names at the addresses shown in the records of the Commission.

# STATE ROADS COMMISSION

SUMMARY OF DISBURSEMENTS WHICH ARE UNSUPPORTED AS TO RECEIPT OF MATERIALS OR RENDITION OF SERVICES, WHERE THE CHECKS WERE RECEIVED BY THE RECORDED PAYEES

Statement on which Details are Shown	Number of Trans- actions	Total	Year ended September 30,					Six months ended March 31	
			1922	1923	1924	1925	1926	1927	1928
Statement 1:									
Item 1,.....	13	1,066.72							\$1,066.72
Item 2,.....	1	361.50							361.50
Statement 2,.....	15	1,625.75				\$ 259.54	\$ 688.83	\$ 677.38	
Statement 3,.....	14	2,839.77	\$410.20	\$1,940.50	\$23.69			465.38	
Statement 4,.....	94	23,809.42				7,686.89	6,351.47	8,165.92	1,605.14
TOTAL,.....	137	\$29,703.16	\$410.20	\$1,940.50	\$23.69	\$7,946.43	\$7,040.30	\$9,308.68	\$3,033.36

EXHIBIT A  
SCHEDULE 2

# STATE ROADS COMMISSION

DISBURSEMENTS WHICH ARE UNSUPPORTED AS TO RECEIPT OF MATERIALS OR RENDITION OF SERVICES, WHERE THE CHECKS WERE RECEIVED BY THE RECORDED PAYEES INDICATED

Payment by Commission Date of Check	Check Number	Transaction as Recorded	Amount of Irregular Disbursement
LIEF K. BOE			
Nov. 8, 1927	A124379	212 Tar Drums .....	\$ 530.00
Nov. 22, 1927	A126325	Hauling .....	72.00
Nov. 23, 1927	A126679	Hauling .....	18.50
Nov. 23, 1927	A126688	Hauling .....	150.00
Dec. 1, 1927	A127745	Hauling .....	20.00
Dec. 13, 1927	A129671	Hauling .....	33.50
Dec. 17, 1927	A130685	Hauling .....	40.00
Dec. 21, 1927	A131295	Hauling .....	34.50
Dec. 22, 1927	A131665	Hauling .....	44.81
Dec. 28, 1927	A132046	Hauling .....	36.41
Dec. 31, 1927	A132449	Hauling .....	30.50
Jan. 6, 1928	A133349	Hauling .....	41.50
Jan. 13, 1928	A134077	Hauling .....	15.00
TOTAL .....			<u>\$1,066.72</u>

NOTE—Mr. Boe has stated that all of the checks listed above were brought to him by W. J. Falkenburg and that the portion of the proceeds amounting to \$1,066.72 was paid to T. A. Butler, as to the first item, and W. J. Falkenburg, as to the remaining items. Mr. Boe has also stated that although the checks were payable to him, they do not cover materials furnished or services rendered by him.

N. FRIEDENBERG			
Jan. 21, 1928	A135386	Automobile truck parts .....	\$ 361.50

NOTE—Mr. Friedenbure has stated that he did not furnish any materials or render any services in this transaction, but cashed the check, payable to him, as an accommodation to James H. Woods.

EXHIBIT A  
SCHEDULE 2  
STATEMENT 1

# STATE ROADS COMMISSION

DISBURSEMENTS WHICH ARE UNSUPPORTED AS TO RECEIPT OF MATERIALS, WHERE THE CHECKS WERE RECEIVED BY THE RECORDED PAYEE  
T. B. GATCH & SONS

Payment by Commission Date of Check	Check Number	Transaction as Recorded	Amount of Irregular Disbursement
July 2, 1925	17940	10.05 tons G. B. and dust—Southern Ave.....	\$ 35.18
Sept. 8, 1925	18300	15.35 tons No. 2 stone—Southern Ave.....	53.73
Sept. 8, 1925	18300	15.55 tons No. 3 stone—Southern Ave.....	54.43
Sept. 8, 1925	18300	33.20 tons G. B.—Southern Ave.....	116.20
Nov. 7, 1925	18643	25.90 tons No. 2 stone—Southern Ave.....	90.65
Nov. 7, 1925	18643	26.00 tons No 3 stone—Southern Ave.....	91.00
Jan. 14, 1926	A32637	25.35 tons No. 3 stone—Southern Ave.....	88.73
Jan. 14, 1926	A32637	25.40 tons G. B.—Southern Ave.....	88.90
May 29, 1926	A49356	20.75 tons No. 3 stone—Southern Ave.....	74.70
Sept. 25, 1926	A65830	50.50 tons No. 2 stone—Southern Ave.....	166.65
Sept. 25, 1926	A65830	24.50 tons No. 3 stone—Southern Ave.....	88.20
Dec. 24, 1926	A77719	77.85 tons No. 3 stone—Southern Ave.....	272.48
Dec. 24, 1926	A77719	100.00 tons No. 2 stone—Southern Ave.....	350.00
June 4, 1927	A98047	10.25 tons No. 3 stone—Southern Ave.....	36.90
June 4, 1927	A98047	5.00 tons G. B.—Southern Ave.....	18.00
TOTAL,.....			<u>\$1,625.75</u>

NOTE—The employe in charge of the Commission's storeroom at Southern Avenue, Baltimore, states that no stone was delivered to or used at that place between the year 1924 and the latter part of the year 1927.

EXHIBIT A  
SCHEDULE 2  
STATEMENT 2

# STATE ROADS COMMISSION

DISBURSEMENTS WHICH ARE UNSUPPORTED AS TO RECEIPT OF MATERIALS OR RENDITION OF SERVICES, WHERE THE CHECKS WERE RECEIVED BY THE RECORDED PAYEE, SHIREY'S GARAGE

Payment by Commission		Transaction as Recorded	Amount of Irregular Disbursement
Date of Check	Check Number		
Nov. 3, 1921	100991	Repairs to trucks.....	\$ 200.00
Sept. 2, 1922	137412	Repairs to truck, etc.....	210.20
Oct. 7, 1922	140811	Repairing truck.....	200.00
Dec. 2, 1922	146053	Rebuilding motor, etc.....	300.00
Dec. 9, 1922	146984	Rebuilding truck.....	292.20
Dec. 23, 1922	148342	Repairing truck.....	84.10
Dec. 30, 1922	148617	Truck tires.....	200.00
Feb. 3, 1923	150892	Magnetos for trucks.....	300.00
Apr. 28, 1923	157117	Truck tires.....	300.00
May 26, 1923	159616	Repairing truck, etc.....	264.20
Oct. 30, 1923	175555	Automobile parts.....	23.69
Oct. 19, 1926	A 68813	Automobile repairs and parts.....	* 225.60
May 13, 1927	A 94610	Repairs to magnetos and generators, etc.....	124.45
July 16, 1927	A105295	Repairs to magnetos, etc.....	115.33
TOTAL.....			<u>\$2,839.77</u>

\* This item corresponds to a check which Mr. J. Franklin Shirey, proprietor of Shirey's Garage, stated was cashed for James H. Woods, the check in question being payable to Shirey's Garage although no materials were furnished or services rendered therefor.

NOTE—Mr. Shirey stated that the other items listed above represent amounts which were added to bills rendered by him to the State Roads Commission, the amounts being refunded in cash to H. C. McAvoy and J. H. Woods for various purposes.

EXHIBIT A  
SCHEDULE 2  
STATEMENT 3

# STATE ROADS COMMISSION

DISBURSEMENTS WHICH ARE UNSUPPORTED AS TO RENDITION OF SERVICES, WHERE THE CHECKS WERE RECEIVED BY THE RECORDED PAYEE,  
ELMER STALLINGS

Payment by Commission Date of Check	Check Number	Transaction as Recorded	Amount of Irregular Disbursement.
Unloading and hauling stone:			
Oct. 7, 1924	211379	249.75 tons at \$.80	\$ 199.80
Oct. 11, 1924	211922	48.5 tons at .80	38.80
Oct. 18, 1924	212535	49.3 tons at .80	39.44
Oct. 25, 1924	213573	55.0 tons at .80	44.00
Nov. 5, 1924	214311	156.5 tons at .80	125.20
Nov. 22, 1924	216668	159.75 tons at .65	103.84
Nov. 24, 1924	216903	329.7 tons at .65	214.31
Dec. 13, 1924	219072	160.3 tons at .80	128.24
Dec. 20, 1924	220050	280. tons at .80	224.00
Dec. 20, 1924	220050	180. tons at .65	117.00
Dec. 24, 1924	220488	213.1 tons at .65	138.52
Dec. 27, 1924	220602	211.1 tons at .65	137.21
Jan. 10, 1925	221813	250. tons at .80	200.00
Jan. 10, 1925	221813	220. tons at .65	143.00
Jan. 17, 1925	222292	219.85 tons at .65	142.90
Feb. 7, 1925	224738	420. tons at .65	273.00
Feb. 7, 1925	224738	120. tons at .80	96.00
Feb. 14, 1925	225445	230. tons at .80	184.00
Apr. 4, 1925	230636	105.75 tons at .85	89.88
Apr. 11, 1925	231625	285.5 tons at .80	228.40
Apr. 18, 1925	232296	200.8 tons at .80	160.64
Apr. 20, 1925	232308	168.35 tons at .80	134.68
Apr. 25, 1925	233338	281.05 tons at .80	224.84
May 2, 1925	A 459	219.05 tons at .80	175.24
May 4, 1925	A 547	115.3 tons at .65	74.95
May 4, 1925	A 547	55.45 tons at .75	41.59
May 9, 1925	A 1512	354.45 tons at .80	283.56
May 12, 1925	A 1700	251.35 tons at .80	201.08
May 16, 1925	A 2079	397.25 tons at .80	317.80
May 23, 1925	A 3252	375.4 tons at .80	300.32
May 29, 1925	A 4110	175. tons at .80	140.00
June 6, 1925	A 5321	420. tons at .80	336.00
June 20, 1925	A 6803	225. tons at .80	180.00
July 3, 1925	A 8403	380. tons at .80	304.00
July 18, 1925	A 10181	320. tons at .80	256.00
Aug. 1, 1925	A 11745	605. tons at .80	484.00
Aug. 12, 1925	A 13207	350.35 tons at .65	227.73
Aug. 15, 1925	A 13401	755.27 tons at .65	490.92
FORWARD,			\$ 7,200.89

EXHIBIT A  
SCHEDULE 2  
STATEMENT 4

(Continued)—1

# STATE ROADS COMMISSION

DISBURSEMENTS WHICH ARE UNSUPPORTED AS TO RENDITION OF SERVICES, WHERE THE CHECKS WERE RECEIVED BY THE RECORDED PAYEE,  
ELMER STALLINGS

Payment by Commission Date of Check	Check Number	Transaction as Recorded	Amount of Irregular Disbursement
FORWARD.....			\$ 7,200.89
		Unloading and hauling stone—(Continued)	
Aug. 29, 1925	A 15538	384. tons at \$.75	288.00
Sept. 5, 1925	A 16427	575. tons at .75	431.25
Sept. 15, 1925	A 17875	51.2 tons at .75	38.40
Sept. 26, 1925	A 19432	375. tons at .75	281.25
Oct. 10, 1925	A 21301	485. tons at .75	363.75
Oct. 17, 1925	A 22016	505.05 tons at .75	378.78
Oct. 17, 1925	A 22030	425. tons at .75	318.75
Nov. 7, 1925	A 24447	599.8 tons at .75	449.85
Nov. 28, 1925	A 27353	396. tons at .75	297.00
Dec. 5, 1925	A 28295	452. tons at .75	339.00
Dec. 19, 1925	A 30141	330. tons at .75	247.50
Dec. 22, 1925	A 30515	274.45 tons at .75	205.83
Dec. 22, 1925	A 30545	650.15 tons at .75	487.61
Jan. 6, 1926	A 31844	465. tons at .75	348.75
Jan. 11, 1926	A 32350	458. tons at .75	343.50
Jan. 23, 1926	A 33815	479.5 tons at .75	369.62
Apr. 6, 1926	A 42110	461.3 tons at .75	345.97
Apr. 10, 1926	A 42740	480. tons at .75	360.00
Apr. 24, 1926	A 44685	337. tons at .75	252.75
May 8, 1926	A 46659	367.5 tons at .75	275.62
May 17, 1926	A 47521	325. tons at .75	243.75
May 20, 1926	A 47947	181.6 tons at .75	136.20
June 1, 1926	A 49570	105. tons at .75	78.75
Aug. 20, 1926	A 60829	448.25 tons at .60	268.95
Aug. 28, 1926	A 61938	615.65 tons at .65	400.17
Sept. 4, 1926	A 62805	630.6 tons at .65	409.89
Oct. 2, 1926	A 66686	223.5 tons at .60	134.10
Oct. 16, 1926	A 68389	672.85 tons at .60	403.71
Oct. 23, 1926	A 69739	560.9 tons at .60	336.54
Oct. 30, 1926	A 70288	337.2 tons at .60	202.32
Nov. 5, 1926	A 71054	411.4 tons at .60	246.84
Nov. 13, 1926	A 72203	672.5 tons at .60	403.50
Nov. 23, 1926	A 73511	210. tons at .60	126.00
Dec. 4, 1926	A 74744	225. tons at .60	135.00
Jan. 8, 1927	A 79029	476. tons at .65	309.40
Mar. 26, 1927	A 87669	535. tons at .65	347.75
May 12, 1927	A 94442	298.25 tons at .75	223.68
May 21, 1927	A 96120	590.4 tons at .75	442.80
May 27, 1927	A 97110	176.6 tons at .75	132.45
FORWARD.....			\$18,605.87

EXHIBIT A  
SCHEDULE 2  
STATEMENT 4

(Continued)—2



STATE ROADS COMMISSION  
DISBURSEMENTS WHICH ARE UNSUPPORTED AS TO RENDITION OF SERVICES, WHERE THE CHECKS WERE RECEIVED BY THE RECORDED PAYEE,  
ELMER STALLINGS

Payment by Commission Date of Check	Check Number	Transaction as Recorded	Amount of Irregular Disbursement
FORWARD,.....			\$18,605.87
		Unloading and hauling stone—(Continued)	
May 28, 1927	A 97153	598.7 tons at \$.75	449.02
June 4, 1927	A 98045	636.7 tons at .75	477.52
June 11, 1927	A 99449	637.4 tons at .75	478.05
June 22, 1927	A101196	543.3 tons at .75	407.47
July 8, 1927	A104029	645.7 tons at .75	484.27
July 23, 1927	A106811	482.25 tons at .75	361.68
Aug. 11, 1927	A109728	545.65 tons at .75	409.23
Aug. 17, 1927	A110665	417.5 tons at .75	313.12
Aug. 27, 1927	A112507	411.25 tons at .75	308.43
Sept. 10, 1927	A114822	493.45 tons at .50	246.75
Sept. 14, 1927	A115099	544.3 tons at .75	408.22
Sept. 24, 1927	A117276	621.95 tons at .75	466.46
Oct. 11, 1927	A119788	610.1 tons at .75	457.57
Oct. 24, 1927	A121833	722.5 tons at .50	361.25
Nov. 28, 1927	A126957	367.45 tons at .60	220.47
Dec. 7, 1927	A128873	426.55 tons at .60	255.93
Jan. 23, 1928	A135536	720.85 tons at .60	432.51
TOTAL,.....			\$25,143.82
Less deduction representing allowance on account of purchases of stone, not applied in checking the bills listed above, which may have been unloaded and hauled by Elmer Stallings—1,779.2 tons at \$.75.....			1,334.40
REMAINDER,.....			\$23,809.42

NOTE—The items listed in this statement represent payments on bills or portions thereof for unloading and hauling stone from cars, where the transactions are not supported by purchases of stone by the Commission. It is understood that the hauling bills were not prepared by Mr. Stallings, but that this matter was usually handled by Francis J. Woods.

# STATE ROADS COMMISSION

SUMMARY OF PAYMENTS BY THE COMMISSION FOR MERCHANDISE, ETC., WHICH WAS RECEIVED FROM THE VENDORS BY INDIVIDUALS, WHO HAVE NOT REIMBURSED THE COMMISSION THEREFOR

Statement on which Transactions are Shown	Number of Transactions	Total	Year ended September 30.							Six months ended March 31 1928
			1921	1922	1923	1924	1925	1926	1927	1928
Statement 1.....	12	\$ 813.10							\$ 12.30	\$ 800.80
Statement 2:										
Item 1.....	5	68.52					\$ 20.42	\$ 11.90	36.20	
Item 2.....	1	9.88							9.88	
Item 3.....	4	254.50						85.00	169.50	
Statement 3.....	26	1,164.23						122.15	563.40	478.68
Statement 4.....	6	230.80				\$ 130.80			100.00	
Statement 5.....	26	1,231.15						45.65	740.70	444.80
Statement 6.....	33	1,799.58					45.20	234.70	840.78	678.90
Statement 7.....	16	2,107.68					1,177.80	158.55	771.33	
Statement 8:										
Item 1.....	2	46.00								46.00
Item 2.....	1	50.29				50.29				
Item 3.....	4	72.00							18.00	54.00
Statement 9:										
Item 1.....	5	236.63			\$125.00			51.00	60.63	
Item 2.....	2	79.00							35.00	44.00
Item 3.....	1	18.14				18.14				
Item 4.....	1	45.10						45.10		
Statement 10:										
Item 1.....	11	416.31					135.65	280.66		
Item 2.....	2	51.25							30.25	21.00
Item 3.....	2	108.46						108.46		
Statement 11.....	18	1,721.17					432.92	786.75	501.50	
Statement 12.....	77	1,107.50				64.95		164.60	690.75	187.20
Statement 13:										
Item 1.....	1	65.10							65.10	
Item 2.....	6	247.66			119.53	29.11			53.46	45.56
Statement 14.....	26	980.87			220.00			304.75	397.21	58.91
Statement 15:										
Item 1.....	5	37.30						37.30		
Item 2.....	1	15.84								15.84
Item 3.....	1	50.00					50.00			
Statement 16.....	4	1,178.50				838.50	340.00			
Statement 17:										
Item 1.....	6	63.14				14.40	5.25		25.49	18.00
Item 2.....	1	48.00				40.00				48.00
Item 3.....	1	40.00								
FORWARD.....	307	\$14,357.70			\$464.53	\$1,186.19	\$2,207.24	\$2,436.57	\$5,121.48	\$2,941.69

EXHIBIT A  
SCHEDULE 3

(Continued)—1

# STATE ROADS COMMISSION

SUMMARY OF PAYMENTS BY THE COMMISSION FOR MERCHANDISE, ETC., WHICH WAS RECEIVED FROM THE VENDORS BY INDIVIDUALS, WHO HAVE NOT REIMBURSED THE COMMISSION THEREFOR

Statement on which Transactions are shown	Number of Transactions	Total	Year ended September 30,							Six months ended March 31 1928
			1921	1922	1923	1924	1925	1926	1927	
FORWARD,.....	307	\$14,357.70			\$464.53	\$1,186.19	\$2,207.24	\$2,436.57	\$5,121.48	\$2,941.69
Statement 18:										
Item 1.....	1	110.67				110.67				
Item 2.....	1	264.30						264.30		
Item 3.....	5	3,000.00							1,500.00	1,500.00
Item 4.....	1	52.10							52.10	
Statement 19:										
Item 1.....	12	1,081.00							1,081.00	
Item 2.....	3	330.00					270.00	60.00		
Statement 20.....	21	172.75							91.96	80.79
Statement 21:										
Item 1.....	4	187.88						187.88		
Item 2.....	1	75.00						75.00		
Statement 22.....	10	1,603.69				334.14	494.50	614.50	160.55	
Statement 23.....	26	3,196.86						551.80	1,808.66	836.40
Statement 24:										
Item 1.....	4	246.05							8.05	238.00
Item 2.....	9	324.45							324.45	
Statement 25.....	84	3,403.49	\$31.22	\$147.18	136.10	470.14	645.01	955.40	949.30	69.14
Statement 26.....	16	2,094.76							1,160.64	934.12
Statement 27:										
Item 1.....	6	134.37							6.35	128.02
Item 2.....	1	668.80						668.80		
Statement 28:										
Item 1.....	10	185.15							185.15	
Item 2.....	1	16.00								16.00
TOTAL,.....	523	\$31,505.02	\$31.22	\$147.18	\$600.63	\$2,101.14	\$3,616.75	\$5,814.25	12,449.69	\$6,744.16

EXHIBIT A  
SCHEDULE 3

(Concluded)—2

# STATE ROADS COMMISSION

PAYMENTS BY THE COMMISSION FOR MERCHANDISE, ETC., WHICH WAS RECEIVED FROM ANDERSON AND IRELAND COMPANY BY INDIVIDUALS, WHO HAVE NOT REIMBURSED THE COMMISSION THEREFOR

Payment by Commission			Particulars from Vendor's Records.			
Date of Check	Check Number	Bill Shown as Being Approved by	Date of Delivery	Description	Amount	Delivered to
Apr. 14, 1927	A 90107	(Bill missing from files)	Apr. 13, 1927	1 set No. 905 tools; 1 Kelly hatchet; 1 trowel.	\$ 12.30	T. A. Butler
			Sept. 26, 1927	Hair clippers; scout knife; shears; etc.	12.45	T. A. Butler
			Oct. 3, 1927	2—11A guns; 3,000 gun shells.	214.23	C. B. Chilcoat
			Oct. 14, 1927	2,000 gun shells.	73.22	T. A. Butler
			Oct. 26, 1927	2,500 gun shells; 1 gun case.	98.33	Arra Chaney
Nov. 23, 1927	A126675	W. J. Ewers, T. A. Butler	Nov. 3, 1927	1—11A gun.	45.39	C. B. Chilcoat
			Nov. 9, 1927	5—5 gal. safety gasoline cans.	24.75	T. A. Butler
			Nov. 12, 1927	2—11A guns.	104.04	C. B. Chilcoat
			Nov. 15, 1927	1—11A gun.	45.39	C. B. Chilcoat
			Dec. 2, 1927	2 ash cans and covers.	3.00	F. J. Woods
Jan. 21, 1928	A135390	W. J. Ewers, T. A. Butler	Jan. 9, 1928	2 guns; 1,600 gun shells.	122.17	T. A. Butler
			Jan. 18, 1928	1—11A gun, special.	57.83	T. A. Butler
TOTAL,					<u>\$813.10</u>	

EXHIBIT A  
SCHEDULE 3  
STATEMENT 1

# STATE ROADS COMMISSION

PAYMENTS BY THE COMMISSION FOR MERCHANDISE, ETC., WHICH WAS RECEIVED FROM SUNDRY VENDORS BY INDIVIDUALS, WHO HAVE NOT REIMBURSED THE COMMISSION THEREFOR

Payment by Commission		Particulars from Vendor's Records				
Date of Check	Check Number	Bill Shown as Being Approved by	Date of Delivery	Description	Amount	Delivered to
AUTO SUPPLY COMPANY						
Mar. 7, 1925	228011	Jas. H. Woods, H. C. McAvoy	Dec. 22, 1924	1 set fender guards and 2 sets step mats	\$ 20.42	H. C. McAvoy
Jan. 30, 1926	A 34168	Jas. H. Woods, H. C. McAvoy	Dec. 14, 1926	2 pairs de luxe tire chains	11.90	Not known
Dec. 8, 1926	A 75573	W. J. Ewers, H. C. McAvoy, per T. A. B.	Mar. 22, 1926	Carburetor for Columbia car	17.75	Garrett building
Dec. 13, 1926	A 76033	W. J. Ewers, H. C. McAvoy, per T. A. B.	Dec. 7, 1926	Tire chains	4.20	T. A. Butler
Mar. 26, 1927	A 87665	W. J. Ewers, H. C. McAvoy, per T. A. B.	Mar. 16, 1927	Stromberg carburetor for Dodge car	14.25	D. Dutrow
TOTAL					<u>\$ 68.52</u>	
THE AUTOGENIUS CO.						
Dec. 30, 1926	A 77897	W. J. Ewers, T. A. Butler	May 12, 1926	Repairs to Columbia car	<u>\$ 9.88</u>	Not known
BALTIMORE BUGGY TOP COMPANY						
Dec. 24, 1925	A 31047	T. A. Butler, H. C. McAvoy	Apr. 27, 1925	Simonizing Columbia touring car	\$ 10.00	T. A. Butler
Jan. 14, 1926	A 32586	W. J. Ewers, H. C. McAvoy	Dec. 31, 1925	Side enclosures for Cadillac car	75.00	C. L. Ewers
Dec. 16, 1926	A 76379	W. J. Ewers, H. C. McAvoy, per T. A. B.	Dec. 17, 1926	Ducoing and renickeling Nash touring car	142.50	T. A. Butler
Dec. 30, 1926	A 77898	T. A. Butler, H. C. McAvoy, per T. A. B.	Feb. 11, 1926	1 set side curtains and repairing top of Columbia touring car	27.00	T. A. Butler
TOTAL					<u>\$254.50</u>	

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EXHIBIT A  
SCHEDULE 3  
STATEMENT 2

# STATE ROADS COMMISSION

PAYMENTS BY THE COMMISSION FOR MERCHANDISE, ETC., WHICH WAS RECEIVED FROM THE BALTIMORE GAS LIGHT COMPANY BY INDIVIDUALS, WHO HAVE NOT REIMBURSED THE COMMISSION THEREFOR

Payment by Commission		Bill Shown as Being Approved by	Particulars from Vendor's Records			
Date of Check	Check Number		Date of Delivery	Description	Amount	Delivered to
Apr. 22, 1926	A 44275	{ A. Chaney, H. C. McAvoy per T. A. B.	{ Mar. 9, 1926	Deluxe seat pads	\$ 12.15	T. A. Butler
			{ Apr. 3, 1926	Electrical fixtures	110.00	T. A. Butler
Oct. 2, 1926	A 66683	W. J. Ewers, H. C. McAvoy	{ Feb. 6, 1926	Parchment shade	7.88	Mr. Chaney
			{ June 14, 1926	Electrical fixtures	104.22	D. D.
Nov. 6, 1926	A 71381	W. J. Ewers, H. C. McAvoy	{ Aug. 2, 1926	Electric lamps	5.63	T. A. Butler
Mar. 19, 1927	A 86768	W. J. Ewers, H. C. McAvoy per T. A. B.	{ Mar. 18, 1927	Electrical fixtures	26.03	F. J. Woods
			{ Mar. 18, 1927	1 pair step plates	3.00	F. J. Woods
			{ Jan. 6, 1927	Electrical fixtures	31.54	T. A. Butler
			{ Jan. 7, 1927	"Sunglow" gas heater	25.51	T. A. Butler
Mar. 22, 1927	A 87193	W. J. Ewers, H. C. McAvoy per T. A. B.	{ Feb. 14, 1927	Electrical fixtures	68.44	T. A. Butler
			{ Mar. 1, 1927	Electrical fixtures	2.06	T. A. Butler
			{ Mar. 15, 1927	Lamp shade and bridge stand	13.20	T. A. Butler
Mar. 26, 1927	A 87645	{ A. C., D. P. Campbell, H. C. McAvoy per T. A. B. E. G. Duncan, H. C. McAvoy per T. A. B.	{ Jan. 21, 1927	2 lamp shades and 1 stand	42.30	Arra Chaney
			{ Mar. 22, 1927	1 tray and sugar and creamer set	14.25	F. J. Woods
			{ Oct. 29, 1926	Electrical fixtures	91.37	H. C. McAvoy
			{ Oct. 29, 1926	Electric lamps	5.44	H. C. McAvoy
June 24, 1927	A101646	E. G. Duncan, H. C. McAvoy per T. A. B.	{ Dec. 22, 1926	Lamp shade, stand, and electric lamps	37.80	W. J. Ewers
			{ May 12, 1927	Pronto stove and percolator	30.28	J. H. Woods
Sept. 26, 1927	A117369	W. J. Ewers, T. A. Butler	{ July 20, 1927	2 lamp shades, 1 bridge stand, and 1 junior stand	54.45	H. C. McAvoy
			{ Nov. 29, 1927	Electrical fixtures	57.00	H. W. Miller
			{ Dec. 12, 1927	Parchment shade and bridge stand	26.25	D. Dutrow
Jan. 19, 1928	A135154	E. G. Duncan, T. A. Butler	{ Dec. 16, 1927	Electrical fixtures	81.74	Wm. G. Brown
			{ Dec. 21, 1927	Electrical fixtures	34.39	T. A. Butler
			{ Dec. 22, 1927	Torchier	16.80	Arra Chaney
			{ Dec. 22, 1927	Percolator set	37.50	Arra Chaney
Jan. 25, 1928	A135933	E. G. Duncan, T. A. Butler	{ July 14, 1927	1—10-light crystal fixture	225.00	J. H. Woods
TOTAL					\$1,164.23	

EXHIBIT A  
SCHEDULE 3  
STATEMENT 3

# STATE ROADS COMMISSION

PAYMENTS BY THE COMMISSION FOR MERCHANDISE, ETC., WHICH WAS RECEIVED FROM THE BALTIMORE HUB WHEEL AND MANUFACTURING COMPANY BY INDIVIDUALS, WHO HAVE NOT REIMBURSED THE COMMISSION THEREFOR

Payment by Commission			Particulars from Vendor's Records			
Date of Check	Check Number	Bill Shown as Being Approved by	Date of Delivery	Description	Amount	Delivered to
Apr. 16, 1924	191022	Jas. H. Woods, H. C. McAvoy	Dec. 11, 1922	(Particulars of purchase not available)	\$ 12.50	Not known
			Dec. 13, 1922	(Particulars of purchase not available)	12.50	Not known
			Aug. 18, 1923	(Particulars of purchase not available)	10.80	Not known
			Feb. 14, 1924	4 complete hub bearings installed in balloon wheels	50.00	Not known
July 13, 1927	A104734	T. A. Butler	Feb. 19, 1924	Furnishing complete hubs and placing in wheels	45.00	Not known
			May 26, 1927	Installing set of new wheels	100.00	*
TOTAL,					\$230.80	

\* The employe who ordered these wheels stated that they were installed on Rickenbacker automobile of H. C. McAvoy.

EXHIBIT A  
SCHEDULE 3  
STATEMENT 4

# STATE ROADS COMMISSION

PAYMENTS BY THE COMMISSION FOR MERCHANDISE, ETC., WHICH WAS RECEIVED FROM THE BALTIMORE TRUCK TIRE SERVICE CORPORATION BY INDIVIDUALS, WHO HAVE NOT REIMBURSED THE COMMISSION THEREFOR

Payment of Commission		Particulars from Vendor's Records				
Date of Check	Check Number	Bill Shown as Being Approved by	Date of Delivery	Description	Amount	Delivered to
July 10, 1926	A 55117	W. J. Ewers, H. C. McAvoy	June 21, 1926	1—4.40 x 21 tire and tube	\$ 17.55	J. H. Woods
			June 29, 1926	2—30 x 3½ tires and tubes	28.10	State roads truck
			Aug. 19, 1926	2—34 x 4½ rims	13.50	H. W. Miller
Nov. 24, 1926	A 73839	W. J. Ewers, H. C. McAvoy per T. A. B.	Aug. 31, 1926	2—31 x 4 tires and tubes	37.80	P. L. Vaughan
			Sept. 7, 1926	5—5.77 x 20 tires and tubes	139.70	Not known
			Nov. 22, 1926	1—32 x 4 tire and tube	20.50	Not known
Feb. 9, 1927	A 82182	W. J. Ewers, H. C. McAvoy	July 12, 1926	3—4.40 x 21 tires and tubes	43.20	J. H. Woods
			Sept. 20, 1926	1—31 x 4 tire and tube	18.90	State roads truck
			July 24, 1926	2—33 x 4½ tires and tubes	56.05	C. L. Robins
Mar. 22, 1927	A 87194	W. J. Ewers, H. C. McAvoy per T. A. B.	Dec. 28, 1926	2—5.77 x 20 tires and tubes	50.10	D. Dutrow
			Feb. 4, 1927	1—30 x 3½ tire and tube	9.75	C. L. Pritchett
			Feb. 14, 1927	1—4.75 x 21 tire and tube	16.70	T. A. Butler
			Apr. 5, 1927	1—30 x 4.75 tire and tube	16.70	T. A. Butler
			May 10, 1927	2—6.20 x 20 tires and tubes	60.80	State roads truck
July 13, 1927	A104743	T. A. Butler	May 19, 1927	2—6.00 x 21 tires and tubes	53.50	W. Falkenberg
			June 10, 1927	1—4.75 x 21 tire and tube and repairing tube	17.45	T. A. Butler
			June 29, 1927	2—32 x 4 tires and tubes	37.70	W. G. Brown
Aug. 25, 1927	A112278	W. J. Ewers, T. A. Butler	Aug. 20, 1927	1—5.00 x 21 tire and tube	17.45	Not known
			July 23, 1927	2—33 x 4 tires and tubes	39.70	Not known
Sept. 16, 1927	A115759	W. J. Ewers, T. A. Butler	July 28, 1927	2—32 x 4 tires and tubes	37.70	Wm. G. Brown
			Aug. 26, 1927	2—6.00 x 21 tires and tubes	53.50	Wm. J. Falkenberg
			Oct. 10, 1927	2—30 x 3½ tires and tubes	24.21	T. B. Mackall
			Oct. 14, 1927	1—4.75 x 21 tire and tube	15.05	T. A. Butler
Dec. 1, 1927	A127744	W. J. Ewers, T. A. Butler	Oct. 18, 1927	2—4.40 x 21 tires and tubes	26.20	J. B. Dess
			Oct. 21, 1927	2—36 x 12 solid tires	309.30	T. A. Butler
			Nov. 9, 1927	2—6.20 x 21 tires and tubes	70.04	A. Chaney
TOTAL,					\$1,231.15	

EXHIBIT A  
SCHEDULE 3  
STATEMENT 5



# STATE ROADS COMMISSION

PAYMENTS BY THE COMMISSION FOR MERCHANDISE, ETC., WHICH WAS RECEIVED FROM MARTIN J. BARRY BY INDIVIDUALS, WHO HAVE NOT REIMBURSED THE COMMISSION THEREFOR

Payment by Commission		Bill Shown as Being Approved by	Particulars from Vendor's Records			
Date of Check	Check Number		Date of Delivery	Description	Amount	Delivered to
Apr. 24, 1925	233184	W. J. Ewers, H. C. McAvoy	Dec. 17, 1924	2-32 x 4 tires and tubes	\$ 45.20	Not known
Oct. 31, 1925	A 23581	W. J. Ewers, H. C. McAvoy	Sept. 26, 1925	1-30 x 5.77 tire and tube	45.10	D. Dutrow
July 27, 1926	A 57341	D. P. Campbell, H. C. McAvoy	July 17, 1926	2-30 x 5.77 tubes	7.10	D. Dutrow
			June 24, 1926	1-30 x 5.77 tire and tube	46.75	*J. H. Foertsch
Sept. 14, 1926	A 63971	W. J. Ewers, H. C. McAvoy	July 3, 1926	1-33 x 6.00 tire and tube	55.35	*Frank J. Kelly
			July 8, 1926	1-33 x 6.00 tire and tube and 1-35 x 5 tire	80.40	*W. J. Ewers
Oct. 2, 1926	A 66684	W. J. Ewers, H. C. McAvoy	Aug. 30, 1926	2-29 x 4.40 tires and tubes	42.30	State roads truck
Oct. 9, 1926	A 67800	W. J. Ewers, H. C. McAvoy	Sept. 7, 1926	2-29 x 4.40 tires and tubes	36.70	H. C. McAvoy
Nov. 24, 1926	A 73838	W. J. Ewers, H. C. McAvoy per T. A. B.	Oct. 13, 1926	3-29 x 4.40 tires and tubes	62.40	J. G. Griffin
				Amount credited to personal account of T. A. Butler	111.90	†T. A. Butler
Mar. 22, 1927	A 87213	W. J. Ewers, H. C. McAvoy per T. A. B.	Jan. 1, 1927	1-30 x 5.77 tire and tube	32.00	†J. B. Griffin
May 28, 1927	A 97154	W. J. Ewers, H. C. McAvoy per T. A. B.	Feb. 21, 1927	1 pair 30 x 5.77 chains and spreaders	8.20	†J. B. Griffin
June 10, 1927	A 99148	T. A. Butler, H. C. McAvoy per T. A. B.	Mar. 19, 1927	2-29 x 4.40 tires	28.20	†T. A. Butler
			Mar. 17, 1927	2-33 x 4 tires and tubes	52.30	*J. H. Foertsch
			Mar. 19, 1927	2-33 x 6.75 tires and tubes	85.80	*H. T. Rigdon
			May 28, 1927	2-29 x 4.40 tires and tubes	35.48	T. A. Butler
			Oct. 16, 1926	1-30 x 5.77 tire and tube	40.60	D. Dutrow
			Oct. 16, 1926	2-30 x 5.77 tires and tubes	80.80	State roads truck
July 13, 1927	A104746	T. A. Butler	Mar. 12, 1927	2-30 x 5.25 tires and tubes	54.70	Arra Chaney
			Apr. 1, 1927	1-31 x 4 tire and tube	23.10	Not known
			Apr. 6, 1927	2-30 x 5.25 tires and tubes	54.70	A. Chaney
			Apr. 12, 1927	1-33 x 6.00 tire and tube	34.00	*W. J. Ewers
			June 11, 1927	1-33 x 6.00 tire and tube	34.05	*State roads truck
			June 25, 1927	1-32 x 6.20 tube	6.05	*State roads truck
Sept. 16, 1927	A115758	W. J. Ewers, T. A. Butler	Sept. 6, 1927	1-29 x 4.40 tire and tube	17.50	J. B. Griffin
Nov. 29, 1927	A127340	W. J. Ewers, T. A. Butler	Nov. 15, 1927	4-33 x 6.00 tires and tubes	117.00	L. E. Major
Dec. 31, 1927	A132448	W. J. Ewers, T. A. Butler	Nov. 29, 1927	6-35 x 5 tires and tubes	261.30	L. E. Major
			Nov. 11, 1927	1-31 x 5.25 tire and tube	24.25	T. A. Butler
			Nov. 15, 1927	1-29 x 4.40 tire and tube	15.05	J. B. Griffin
Jan. 20, 1928	A135361	W. J. Ewers, T. A. Butler	Dec. 17, 1927	2-29 x 4.40 tires and tubes and rim	32.00	J. M. Griffin
			Dec. 22, 1927	2-33 x 6.00 tires and tubes	58.30	T. A. Butler
			Jan. 6, 1928	4-32 x 6.00 tires and tubes	114.80	L. E. Major
			Jan. 11, 1928	2-30 x 5.77 tires and tubes	55.60	D. Dutrow
TOTAL,					\$1,799.58	

\* W. J. Ewers stated that these purchases were for personal cars of J. H. Woods and H. C. McAvoy.

† Payment applied by vendor to personal account of T. A. Butler.

EXHIBIT A  
SCHEDULE 3  
STATEMENT 6

# STATE ROADS COMMISSION

PAYMENTS BY THE COMMISSION FOR MERCHANDISE, ETC., WHICH WAS RECEIVED FROM THE BELAIR ROAD SUPPLY COMPANY BY INDIVIDUALS, WHO HAVE NOT REIMBURSED THE COMMISSION THEREFOR

Payment by Commission		Particulars from Vendor's Records				
Date of Check	Check Number	Bill Shown as Being Approved by	Date of Delivery	Description	Amount	Delivered to
Oct. 25, 1924	213574	Jas. H. Woods, H. C. McAvoy		(Purchase charged to account of "Woods and McAvoy")	†\$ 138.00	Geo. Wagner
Dec. 20, 1924	220045	Jas. H. Woods, H. C. McAvoy		(Purchases charged to account of J. H. Woods)	* 84.30	J. H. Woods
Feb. 5, 1925	224735	Jas. H. Woods, H. C. McAvoy		(Purchases charged to account of J. H. Woods)	* 295.70	J. H. Woods
Mar. 21, 1925	229441	Jas. H. Woods, H. C. McAvoy		(Purchases charged to account of J. H. Woods)	* 91.20	J. H. Woods
Apr. 4, 1925	230637	Jas. H. Woods, H. C. McAvoy		(Purchases charged to account of J. H. Woods)	* 76.45	J. H. Woods
Apr. 25, 1925	233343	Jas. H. Woods, H. C. McAvoy		(Purchases charged to account of J. H. Woods)	* 129.05	J. H. Woods
May 23, 1925	A 3254	Jas. H. Woods, H. C. McAvoy		(Purchases charged to account of J. H. Woods)	* 57.70	J. H. Woods
June 20, 1925	A 6812	Jas. H. Woods, H. C. McAvoy		(Purchases charged to account of J. H. Woods)	* 68.50	J. H. Woods
July 20, 1925	A 10224	Jas. H. Woods, H. C. McAvoy		(Purchases charged to account of J. H. Woods)	* 204.40	J. H. Woods
Sept. 11, 1925	A 17234	Jas. H. Woods, H. C. McAvoy		(Purchases charged to account of J. H. Woods)	* 32.50	J. H. Woods
Sept. 19, 1925	A 18313					
Dec. 5, 1925	A 28296	Jas. H. Woods, H. C. McAvoy		(Purchase charged to account of Wesley Gatch)	* 158.55	Wesley Gatch
Oct. 16, 1926	A 68387	D. P. Campbell, W. J. Ewers, H. C. McAvoy		(Purchase charged to account of J. H. Woods)	* 18.60	J. H. Woods
Oct. 18, 1926	A 68631					
Feb. 5, 1927	A 81846	W. J. Ewers, H. C. McAvoy		(Particulars of purchase not available)	393.00	Not known
Apr. 2, 1927	A 88468	W. J. Ewers, H. C. McAvoy		(Purchase charged to account of J. H. Woods)	* 224.96	J. H. Woods
June 11, 1927	A 99452	W. J. Ewers, H. C. McAvoy per T. A. B.		(Purchase charged to account of J. H. Woods)	* 128.00	J. H. Woods
July 18, 1927	A104007	J. H. W., D. P. Campbell, T. A. Butler		(Purchase charged to account of J. H. Woods)	* 6.77	J. H. Woods
TOTAL,					\$2,107.68	

† This payment was applied by the vendor to the account of "Woods and McAvoy". The material, however, was delivered to George Wagner.

\* These payments were applied by the vendor to the accounts of the individuals indicated above.

EXHIBIT A  
SCHEDULE 3  
STATEMENT 7

# STATE ROADS COMMISSION

PAYMENTS BY THE COMMISSION FOR MERCHANDISE, ETC., WHICH WAS RECEIVED FROM SUNDRY VENDORS BY INDIVIDUALS, WHO HAVE NOT REIMBURSED THE COMMISSION THEREFOR

Payment by Commission		Bill Shown as Being Approved by	Particulars from Vendor's Records			
Date of Check	Check Number		Date of Delivery	Description	Amount	Delivered to
CHAUDRON AND COMPANY						
Nov. 23, 1927	A126691	W. J. Ewers, T. A. Butler	{Sept. 15, 1927	2 pieces of glass.....	\$24.25	Not known
			{Nov. 9, 1927	3 pieces of glass.....	21.75	Wm. G. Brown
TOTAL, .....					<u>\$46.00</u>	
CONSOLIDATED GAS ELECTRIC LIGHT AND POWER COMPANY OF BALTIMORE						
Sept. 11, 1924	208330	A. Chaney, H. C. McAvoy	Aug. 12, 1924	Vacuum cleaner.....	\$50.29	Arra Chaney
DOWNTOWN GARAGE, INCORPORATED						
Sept. 21, 1927	A116552	T. A. Butler		2 storage spaces for a month.....	\$18.00	T. A. Butler
Oct. 21, 1927	A121480	T. A. Butler		2 storage spaces for a month.....	18.00	T. A. Butler
Nov. 29, 1927	A127343	T. A. Butler		2 storage spaces for a month.....	18.00	T. A. Butler
Dec. 17, 1927	A130686	T. A. Butler		2 storage spaces for a month.....	18.00	T. A. Butler
TOTAL, .....					<u>†\$72.00</u>	

† This amount was applied by the vendor to the account of T. A. Butler.

EXHIBIT A  
SCHEDULE 3  
STATEMENT 8

# STATE ROADS COMMISSION

PAYMENTS BY THE COMMISSION FOR MERCHANDISE, ETC., WHICH WAS RECEIVED FROM SUNDRY VENDORS BY INDIVIDUALS, WHO HAVE NOT REIMBURSED THE COMMISSION THEREFOR

Payment by Commission		Bill Shown as Being Approved by	Particulars from Vendor's Records			
Date of Check	Check Number		Date of Delivery	Description	Amount	Delivered to
DITCH, BOWERS AND TAYLOR, INCORPORATED						
Mar. 20, 1923	154075	H. C. McAvoy	Jan. 26, 1923	Repainting Dodge touring car	\$125.00	H. C. McAvoy
Dec. 22, 1925	A 30528	W. J. Ewers, H. C. McAvoy	Nov. 20, 1925	2 radio batteries	25.50	J. B. Dess
Feb. 20, 1926	A 36899	W. J. Ewers, H. C. McAvoy	Feb. 1, 1926	2 radio batteries	25.50	J. B. Dess
Sept. 16, 1927	A115760	W. J. Ewers, T. A. Butler	July 7, 1927	Repairing and adjusting headlights	2.50	T. A. Butler
			Aug. 19, 1927	Battery eliminator for radio	58.13	Wm. G. Brown
TOTAL,					<u>\$236.63</u>	
DOLPHIN RADIATOR AND FENDER WORKS						
July 13, 1927	A104741	T. A. Butler	Feb. 16, 1927	Installing new core in radiator of Rickenbacker auto-mobile	\$35.00	H. C. McAvoy
Dec. 31, 1927	A132452	W. J. Ewers, T. A. Butler	Dec. 31, 1927	Installing new core in radiator	44.00	Not known
TOTAL,					<u>\$79.00</u>	
C. L. EWERS						
Dec. 8, 1923	179838	Edwin Friese	Dec. 6, 1923	Repairing generator and pump connection	<u>\$18.14</u>	Edwin Friese
FLOYD-RYDSTROM COMPANY, INCORPORATED						
Sept. 1, 1926	A 62496	W. J. Ewers, H. C. McAvoy	June 2, 1926	1—33 x 6.00 tire and tube	<u>\$45.10</u>	J. H. Woods

EXHIBIT A  
SCHEDULE 3  
STATEMENT 9

# STATE ROADS COMMISSION

PAYMENTS BY THE COMMISSION FOR MERCHANDISE, ETC., WHICH WAS RECEIVED FROM SUNDRY VENDORS BY INDIVIDUALS, WHO HAVE NOT REIMBURSED THE COMMISSION THEREFOR

Payment by Commission			Particulars from Vendor's Records			
Date of Check	Check Number	Bill Shown as Being Approved by	Date of Delivery	Description	Amount	Delivered to
FIRESTONE TIRE AND RUBBER COMPANY						
Apr. 24, 1925	233122	T. A. Butler, H. C. McAvoy per T. A. B.	Jan. 31, 1925	2—33 x 4 tires and tubes	\$ 34.90	Not known
Aug. 9, 1925	204405	Jas. H. Woods, H. C. McAvoy	Feb. 7, 1924	Changing from high pressure to balloon tires on Ford car.	100.75	Not known
Oct. 31, 1925	A 23578	W. J. Ewers, H. C. McAvoy	June 16, 1925	1—5.77 x 20 tire and tube	26.75	Not known
			Nov. 17, 1925	1—4.75 x 21 tire and tube	25.90	Not known
			Nov. 27, 1925	1—30 x 3½ tire	10.80	Not known
			Dec. 11, 1925	1—32 x 3½ tire	19.20	Not known
Jan. 12, 1926	A 32463	W. J. Ewers, H. C. McAvoy per T. A. B.	Dec. 21, 1925	1—34 x 4½ tire	32.85	Not known
			Jan. 5, 1926	2—31 x 4 tires and tubes	46.76	Not known
			Jan. 8, 1926	2—4.40 x 21 tires and tubes; 1—5.77 x 20 tire and tube	78.60	T. A. Butler
			Jan. 12, 1926	2—32 x 3½ tubes and 1 tire	25.90	A. Chaney
Jan. 30, 1926	A 34167	W. J. Ewers, H. C. McAvoy	Nov. 4, 1925	1—4.40 x 21 tire	15.90	Not known
TOTAL					\$416.31	
GABRIEL SALES AND SERVICE CO., INC.						
Dec. 2, 1926	A 74652	F. J. Woods, H. C. McAvoy per T. A. B.	Nov. 27, 1926	1 set of Gabriel snubbers and installation charge	\$30.25	W. J. Falkenberg
Dec. 31, 1927	A132451	T. A. Butler	Dec. 10, 1927	Winterfront for Nash car	21.00	P. L. Vaughan
TOTAL					\$ 51.25	
F. T. GATCH MOTOR COMPANY						
Jan. 23, 1926	A 33819	W. J. Ewers, H. C. McAvoy	Jan. 2, 1926	Overhauling motor and transmission and recovering top	\$ 65.10	J. H. Woods
Aug. 21, 1926	A 61193	W. J. Ewers, H. C. McAvoy	May 12, 1926	Replacing front and rear seat and repairing top of Ford touring car	* 43.36	J. H. Woods
TOTAL					\$108.46	

\* This payment was applied by the vendor as a credit to the account of J. H. Woods.

EXHIBIT A  
SCHEDULE 3  
STATEMENT 10

# STATE ROADS COMMISSION

PAYMENTS BY THE COMMISSION FOR MERCHANDISE, ETC., WHICH WAS RECEIVED FROM THE GATCH SUPPLY CO., INC., BY INDIVIDUALS, WHO HAVE NOT REIMBURSED THE COMMISSION THEREFOR

Payment by Commission		Bill Shown as Being Approved by	Date of Delivery	Particulars from Vendor's Records		
Date of Check	Check Number			Description	Amount	Delivered to
Jan. 24, 1925	223239	Jas. H. Woods, H. C. McAvoy	Dec. 19, 1924	6—33 x 4 tires and tubes.	\$ 126.25	Herbert Groves
Feb. 25, 1925	226655	T. A. Butler, H. C. McAvoy	Aug. 23, 1923	1—33 x 4 tire and tube.	29.93	H. C. McAvoy
Apr. 15, 1925	231819	Jas. H. Woods, H. C. McAvoy	Mar. 9, 1925	2—32 x 4 tires and tubes.	42.94	Southern Ave. Shop
Apr. 18, 1925	232305	Jas. H. Woods, H. C. McAvoy	Apr. 3, 1925	2—30 x 3½, 4—33 x 4 and 2—35 x 5 tires and tubes.	190.86	H. R. Groves
			Apr. 4, 1925	2—32 x 4 tires and tubes.	42.94	W. J. Ewers
Oct. 17, 1925	A 22013	Jas. H. Woods, H. C. McAvoy	Oct. 15, 1925	1—31 x 5.25 tire and tube.	30.00	H. C. McAvoy
Jan. 26, 1926	A 33909	D. P. Campbell, H. C. McAvoy	Nov. 30, 1925	3—32 x 4 tires and tubes.	92.10	W. J. Ewers
Feb. 2, 1926	A 34518	W. J. Ewers, H. C. McAvoy	Aug. 1, 1925	1—36 x 5 high top tire and 4—36 x 6 solid tires.	460.20	J. Gaither— License 23-872
Feb. 15, 1926	A 35683	W. J. Ewers, H. C. McAvoy	Jan. 7, 1926	1—32 x 6.20 tire and tube.	47.65	Not known
			Sept. 1, 1925	1—33 x 6 tire and tube.	43.40	J. H. Woods
May 29, 1926	A 49357	W. J. Ewers, H. C. McAvoy	Apr. 10, 1926	2—33 x 4 tires and tubes.	51.70	W. J. Ewers
			Apr. 17, 1926	2—33 x 4 tires and tubes.	51.70	H. R. Groves
			Apr. 23, 1926	1—31 x 4 tire—Adjustment.	10.00	Not known
			May 18, 1926	Applying 2—40 x 12 tires.	12.00	Chas. Matthai
			June 11, 1926	Applying 4—40 x 7 tires and 2—40 inch insert rings.	20.00	Alfred Green
Nov. 13, 1926	A 72205	W. J. Ewers, H. C. McAvoy	Aug. 7, 1926	2—36 x 6 tires and applying 2—40 x 14 tires.	155.10	Chas. Matthai
June 4, 1927	A 98046	H. C. McAvoy, per T. A. B.	Aug. 16, 1926	2—40 x 12 tires.	338.80	Chas. Matthai
			Aug. 17, 1926	2—40 x 1½ insert rings.	6.00	Chas. Matthai
TOTAL					\$1,751.57	
Less portion of Charles Matthai charges not paid by Commission					30.40	
REMAINDER					\$1,721.17	

\* These payments were applied by the vendor as credits to the account of Charles Matthai.

EXHIBIT A  
SCHEDULE 3  
STATEMENT 11

# STATE ROADS COMMISSION

PAYMENTS BY THE COMMISSION FOR MERCHANDISE, ETC., WHICH WAS RECEIVED FROM GENERAL ELECTRIC SUPPLY CORPORATION BY INDIVIDUALS, WHO HAVE NOT REIMBURSED THE COMMISSION THEREFOR

Payment by Commission		Bill Shown as Being Approved by	Particulars from Vendor's Records			
Date of Check	Check Number		Date of Delivery	Description	Amount	Delivered to
Feb. 9, 1924	185235	Jas. H. Woods, H. C. McAvoy	Dec. 31, 1923	2 percolators, 2 sugar and creamers, and 2 serving trays.	\$ 61.95	H. C. McAvoy
July 23, 1924	202454	A. Chaney, H. C. McAvoy	June 25, 1924	Polar Cub electric fan	3.00	T. A. Butler
			June 27, 1925	2 "B" batteries	5.24	Not known
Nov. 25, 1925	A 27151	T. A. Butler, H. C. McAvoy	Sept. 30, 1925	Electric iron	6.95	T. A. Butler
			Oct. 12, 1925	Vibrator, curling iron, heating pad, and toaster	28.35	T. A. Butler
			Dec. 14, 1925	Toaster	5.60	C. V. Miles
Jan. 12, 1926	A 32448	T. A. Butler, H. C. McAvoy, per T. A. B.	Dec. 19, 1925	2 owl outfits	3.20	T. A. Butler
Mar. 2, 1926	A 38390	T. A. Butler, H. C. McAvoy { E. G. Duncan, per T. A. B., T. A. Butler }	Dec. 24, 1925	2 toy transformers	11.50	T. A. Butler
			Feb. 20, 1926	Electric hair dryer	16.75	T. A. Butler
			Jan. 25, 1926	Curling iron	3.50	T. A. Butler
July 27, 1926	A 57469	D. P. Campbell, H. C. McAvoy	Mar. 4, 1926	2 tungar rectifiers with bulbs	39.20	Not known
Sept. 27, 1926	A 65878		Mar. 5, 1926	Violet ray machine	8.75	T. A. B.
			Mar. 18, 1926	2 radio batteries	6.66	Not known
			Apr. 29, 1926	Hemco health pad	5.60	T. A. Butler
			Apr. 30, 1926	Toaster	5.60	Not known
			May 29, 1926	24 frosted lamps	9.60	T. A. Butler
			Aug. 17, 1926	2 radio batteries and 4 ignition batteries	8.10	Not known
Oct. 1, 1926	A 66256	T. A. Butler, H. C. McAvoy	Sept. 25, 1926	Electric iron	4.20	C. V. Miles
			Sept. 25, 1926	Thor electric ironer	106.40	T. A. Butler
			Sept. 25, 1926	2 "B" batteries	5.24	T. A. Butler
			Sept. 9, 1926	Electric iron	5.25	H. A. Ruley
			Sept. 29, 1926	Electric motor and electrical supplies	17.28	T. A. Butler
			Sept. 29, 1926	2 "B" batteries	5.24	T. A. Butler
Nov. 24, 1926	A 73842	T. A. Butler, W. J. Ewers, H. C. McAvoy, per T. A. B.	Oct. 6, 1926	Heating pad	5.60	D. Dutrow
Nov. 24, 1926	A 73930		Oct. 23, 1926	2 "B" batteries	6.66	Not known
Dec. 2, 1926	A 74649		Nov. 8, 1926	Electric lamps	16.68	T. A. Butler
			Dec. 4, 1926	Heating pad	4.88	C. V. Miles
			Dec. 14, 1926	Tray and sugar and creamer	12.14	Not known
			Dec. 16, 1926	6 "B" batteries, 2 percolators, curling iron, electric iron, Christmas tree fixtures, and electrical supplies	56.95	T. A. Butler
Dec. 23, 1926	A 77662	W. J. Ewers, H. C. McAvoy, per T. A. B.	Nov. 17, 1926	Toaster, 2 electric irons and electrical supplies	23.95	T. A. Butler
			Dec. 20, 1926	Transformer and fixture wire	3.35	T. A. Butler
FORWARD,					\$503.37	

EXHIBIT A  
SCHEDULE 3  
STATEMENT 12

(Continued) - 1

# STATE ROADS COMMISSION

PAYMENTS BY THE COMMISSION FOR MERCHANDISE, ETC., WHICH WAS RECEIVED FROM GENERAL ELECTRIC SUPPLY CORPORATION BY INDIVIDUALS, WHO HAVE NOT REIMBURSED THE COMMISSION THEREFOR

Payment by Commission		Bill Shown as Being Approved by	Particulars from Vendor's Records			
Date of Check	Check Number		Date of Delivery	Description	Amount	Delivered to
			FORWARD.....		\$503.37	
Mar. 22, 1927	A 87207	W. J. Ewers, H. C. McAvoy, per T. A. B.	Jan. 31, 1927	Electric iron.....	4.20	Not known
			Feb. 11, 1927	Electrical supplies.....	33.68	T. A. Butler
			Feb. 16, 1927	15 mirror plates.....	12.60	T. A. Butler
			Feb. 19, 1927	10 radiotrons.....	12.25	T. A. Butler
			Feb. 24, 1927	Mirror plates.....	2.10	Not known
			Mar. 17, 1927	Percolator.....	10.33	F. J. Woods
			Mar. 18, 1927	Vacuum cleaner, electric lamps, and electrical supplies...	39.76	C. V. Miles
			Sept. 19, 1927	Flashlights, flashlight batteries, etc.....	17.60	T. A. Butler
			Mar. 21, 1927	6 electric lamps.....	2.10	T. A. Butler
			Apr. 13, 1927	Electrical supplies.....	2.86	F. J. Woods
Apr. 16, 1927	A 90261	Edwin Friese, D. P. Campbell, H. C. McAvoy	Apr. 14, 1927	6 electric lamps.....	2.50	F. J. Woods
			Apr. 14, 1927	Percolator set.....	22.02	C. V. Miles
			Dec. 10, 1925	6 radiotrons, 2 "B" batteries, and 2 "C" batteries.....	19.38	H. C. McAvoy
			Dec. 30, 1925	2 owl Christmas tree outfits, electric lamps, toy trans- former, and electrical supplies.....	14.32	F. J. Ewers
			Dec. 10, 1926	Heating pad.....	4.88	T. A. Butler
June 11, 1927	A 99453	W. J. Ewers, H. C. McAvoy, per T. A. B.	Dec. 23, 1926	Christmas tree reflectors, toy transformer, Ives tunnel, and electrical supplies.....	8.62	H. C. McAvoy
			Dec. 23, 1926	Robert Q. Ray.....	5.00	J. H. Woods
			Oct. 28, 1926	Washing machine.....	116.38	H. C. McAvoy
June 11, 1927	A 99453	W. J. Ewers, H. C. McAvoy, per T. A. B.	Mar. 8, 1927	3 radiotrons.....	5.25	T. A. Butler
			Apr. 9, 1927	2 "B" batteries.....	7.16	T. A. Butler
			May 21, 1927	2 "B" batteries.....	6.80	T. A. Butler
			June 9, 1927	Percolator.....	11.40	T. A. Butler
			June 9, 1927	2 "B" batteries.....	5.24	W. J. Falkenberg
July 13, 1927	A104737	T. A. Butler	June 17, 1927	Percolator, tray, and sugar and creamer.....	35.18	T. A. Butler
			July 11, 1927	Electrical supplies.....	.41	T. A. Butler
			July 14, 1927	Electric iron.....	3.47	T. A. Butler
			July 19, 1927	Electrical supplies.....	1.73	T. A. Butler
Sept. 26, 1927	A117424	W. J. Ewers, T. A. Butler	July 27, 1927	Electric iron.....	4.20	Not known
			Aug. 5, 1927	Hot Shot battery.....	2.11	J. V. Pipitone
			Aug. 13, 1927	"B" battery.....	3.40	Not known
			FORWARD.....		\$920.30	

EXHIBIT A  
SCHEDULE 3  
STATEMENT 12

(Continued) 2



# STATE ROADS COMMISSION

PAYMENTS BY THE COMMISSION FOR MERCHANDISE, ETC., WHICH WAS RECEIVED FROM GENERAL ELECTRIC SUPPLY CORPORATION BY INDIVIDUALS, WHO HAVE NOT REIMBURSED THE COMMISSION THEREFOR

Payment by Commission		Bill Shown as Being Approved by	Particulars from Vendor's Records			
Date of Check	Check Number		Date of Delivery	Description	Amount	Delivered to
			FORWARD,.....		\$ 920.30	
Jan. 28, 1928	A135537	T. A. Butler	Dec. 27, 1927	Electrical supplies.....	11.93	W. G. Brown
			Nov. 22, 1927	Charger and "B" battery.....	11.30	Wm. J. Falkenberg
			Dec. 14, 1927	Percolator, tray and hydrometer.....	18.63	W. F. Falkenberg
			Dec. 17, 1927	2 cigar lighters.....	3.00	W. G. Brown
			Dec. 19, 1927	Ives train and transformer.....	8.20	W. J. Falkenberg
			Dec. 19, 1927	2 "B" batteries.....	6.80	T. A. Butler
			Dec. 21, 1927	Ives train, track and electrical supplies.....	24.30	T. A. Butler
			Dec. 21, 1927	Electrical supplies.....	7.05	T. A. B.
			Dec. 22, 1927	Toaster, electric lamps, and electrical supplies.....	39.51	Not known
			Dec. 28, 1927	2 "B" batteries.....	7.16	C. B. Chilcoat
Jan. 28, 1928	A135537	T. A. Butler	Dec. 30, 1927	Electric lamps.....	2.40	T. A. Butler
			Dec. 30, 1927	Electric lamps, wire, etc.....	11.34	T. A. Butler
			Dec. 30, 1927	Electrical supplies.....	8.30	T. A. Butler
			Dec. 31, 1927	Percolator.....	11.63	Not known
			Dec. 31, 1927	Assorted Christmas tree lamps, 2 "B" batteries, etc.....	14.57	Not known
			Jan. 9, 1928	Flashlight batteries.....	1.08	Not known
			TOTAL,.....			

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EXHIBIT A  
SCHEDULE 3  
STATEMENT 12

(Concluded)—3

# STATE ROADS COMMISSION

PAYMENTS BY THE COMMISSION FOR MERCHANDISE, ETC., WHICH WAS RECEIVED FROM SUNDRY VENDORS BY INDIVIDUALS, WHO HAVE NOT REIMBURSED THE COMMISSION THEREFOR

Payment by Commission		Bill Shown as Being Approved by	Particulars from Vendor's Records.			
Date of Check	Check Number		Date of Delivery	Description	Amount	Delivered to
GENERAL TIRE COMPANY						
Sept. 26, 1927	A117378	W. J. Ewers, T. A. Butler	June 21, 1927	2—35 x 5 tires and tubes.....	\$ 65.10	J. B. Griffin
THE GOODYEAR TIRE AND RUBBER COMPANY, INC.						
Jan. 15, 1923	149595	T. A. Butler, H. C. McAvoy, per T. A. B.	(Particulars of purchase not available).....		\$ 52.15	Not known
Aug. 27, 1923	169050	T. A. Butler, H. C. McAvoy, per T. A. B.	Mar. 12, 1923	2—33 x 4½ tires and tubes.....	67.38	H. W. Miller
July 24, 1924	202563	Jas. H. Woods, H. C. McAvoy	May 13, 1923	1—32 x 4½ tire and tube and 1—30 x 3½ tube.....	29.11	Not known
July 13, 1927	A104744	T. A. Butler	May 21, 1923	2—31 x 4 tires and tubes.....	30.78	F. J. Woods
Sept. 30, 1927	A118034	W. J. Ewers, T. A. Butler	Sept. 6, 1927	2—29 x 4.40 tires and tubes.....	22.68	Not known
Dec. 22, 1927	A132462	F. J. Woods, T. A. Butler	Sept. 2, 1927	2—33 x 6 tires and tubes.....	45.56	F. J. Woods
TOTAL.....					\$247.86	

EXHIBIT A  
SCHEDULE 3  
STATEMENT 13

# STATE ROADS COMMISSION

PAYMENTS BY THE COMMISSION FOR MERCHANDISE, ETC., WHICH WAS RECEIVED FROM GRIFFITH AND TURNER COMPANY BY INDIVIDUALS, WHO HAVE NOT REIMBURSED THE COMMISSION THEREFOR.

Payment by Commission			Particulars from Vendor's Records			
Date of Check	Check Number	Bill Shown as Being Approved by	Date of Delivery	Description	Amount	Delivered to
Dec. 30, 1922	148615	Jas. H. Woods, H. C. McAvoy	Dec. 9, 1922	1—one yard dump wagon	\$220.00	Jas. H. Woods
Mar. 2, 1926	A 38426	W. J. Ewers, H. C. McAvoy	Feb. 6, 1926	Coleman lamp	6.25	H. C. McAvoy
						J. H. Woods
May 8, 1926	A 46656	W. J. Ewers, H. C. McAvoy	Feb. 10, 1926	Fence wire and posts	197.07	J. H. Woods
			Feb. 24, 1926	Fence wire and posts	101.43	H. C. McAvoy
Dec. 8, 1926	A 75581	W. J. Ewers, H. C. McAvoy per T. A. B.	Mar. 29, 1926	250 feet flower bed guard	21.67	Not known
			June 3, 1926	Hose reel and grass and clover seed	14.98	T. A. Butler
Mar. 22, 1927	A 87215	E. G. Duncan	Mar. 10, 1927	Extension tressle, step ladder, shovel, spades, rakes, etc.	86.47	T. A. Butler
			Mar. 15, 1927	25 feet fabric, staples, and lawn seed	4.17	F. J. Woods
Mar. 26, 1927	A 87644	E. G. Duncan, H. C. McAvoy, per T. A. B.	Mar. 23, 1927	Steel basket and grass and clover seed	11.00	T. A. Butler
			Mar. 10, 1927	Manure, grass and clover seed, and garden implements	60.26	T. A. Butler
Apr. 14, 1927	A 90126	(Bill missing from files)	Mar. 23, 1927	6 cedar plant tubs	6.29	T. A. Butler
			Mar. 30, 1927	Canna and dahlia roots	2.96	T. A. Butler
			Apr. 8, 1927	1 junior wagon	14.00	T. A. Butler
			May 12, 1926	Wall fountain	.98	Not known
			Aug. 27, 1926	Top fill fountain	2.40	H. C. McAvoy
			Oct. 18, 1926	Top fill fountain	2.40	T. A. Butler
			Apr. 18, 1927	30 feet hose	5.40	Russell Springham
			May 24, 1927	Lawn mower	27.20	F. C. Rossel
July 12, 1927	A104745	T. A. Butler	May 26, 1927	50 feet hose, sprinkler, and 2 nozzles	10.11	T. A. Butler
			May 18, 1927	204 flower plants and 35 tomato plants	16.39	T. A. Butler
			June 22, 1927	Auto-spray and 2 pound can black leaf	10.30	T. A. Butler
			June 25, 1927	Pyrene fire extinguisher, auto-spray, 2 sprinklers, pruning shears, 50 pounds carbola, etc.	28.15	Donald Dutrow
Sept. 30, 1927	A118027	W. J. Ewers, T. A. Butler	June 30, 1927	Poultry wire, garden fence wire, and fence posts	52.32	W. G. Brown
Nov. 18, 1927	A127021	W. J. Ewers, T. A. Butler	July 16, 1927	Steel lawn swing with canopy, and dahlia stakes	19.76	T. A. Butler
			Aug. 5, 1927	2 settees, 50 feet hose, nozzle and 3 sprinklers	36.11	T. A. Butler
			Nov. 18, 1927	1 dozen steel baskets and 3 gates	22.80	T. A. Butler
TOTAL					\$980.87	

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# STATE ROADS COMMISSION

PAYMENTS BY THE COMMISSION FOR MERCHANDISE, ETC., WHICH WAS RECEIVED FROM SUNDRY VENDORS BY INDIVIDUALS, WHO HAVE NOT REIMBURSED THE COMMISSION THEREFOR

Payment by Commission			Particulars from Vendor's Records			
Date of Check	Check Number	Bill Shown as Being Approved by	Date of Delivery	Description	Amount	Delivered to
HANLINE BROS.						
Sept. 14, 1926	A 64039	W. J. Ewers, H. C. McAvoy	May 14, 1926	Paint, brushes, and sash tools.....	\$17.95	State roads truck
			May 29, 1926	Paint.....	9.70	State roads truck
			May 31, 1926	Paint.....	4.95	State roads truck
			June 8, 1926	Paint.....	3.10	H. C. McAvoy
			June 18, 1926	Paint.....	1.60	State roads truck
TOTAL.....					<u>\$37.30</u>	
HART AND CROUSE CO.						
Dec. 31, 1927	A132455	W. J. Ewers, T. A. Butler	Nov. 16, 1927	Regulator grates.....	<u>\$15.84</u>	Donald Dutrow
HESS TYPEWRITER AND SUPPLY COMPANY						
Jan. 26, 1925	223320	W. J. Ewers, H. C. McAvoy	Jan. 13, 1925	Underwood typewriter.....	<u>\$50.00</u>	Not known

EXHIBIT A  
SCHEDULE 3  
STATEMENT 15

# STATE ROADS COMMISSION

PAYMENTS BY THE COMMISSION FOR MERCHANDISE, ETC., WHICH WAS RECEIVED FROM CHARLES HILDEBRAND BY INDIVIDUALS, WHO HAVE NOT REIMBURSED THE COMMISSION THEREFOR

Payment by Commission			Particulars from Vendor's Records			
Date of Check	Check Number	Bill Shown as Being Approved by	Date of Delivery	Description	Amount	Delivered to
May 8, 1924	15761	Jas. H. Woods, H. C. McAvoy	†	.....	\$ 600.00	J. H. Woods
May 15, 1924	15781			.....	28.50	
Aug. 13, 1924	204664	Jas. H. Woods, H. C. McAvoy	*	.....	210.00	
			*	.....	340.00	
Feb. 7, 1925	224734	Jas. H. Woods, H. C. McAvoy		.....		
TOTAL, .....					\$1,178.50	

† On April 4, 1924, an agreement was made between the Commission and Charles Hildebrand whereby the latter was to construct bins and shelves at the Southern Avenue storeroom at a cost of \$2,400.00. Payment in full was made by the Commission before completion of the work. We are informed by Mr. Hildebrand that J. H. Woods, acting for H. C. McAvoy, requested him to curtail his work and refund the unexpended portion of the money advanced on the contract. Mr. Hildebrand states that the amount of refund was \$600.00 and was paid in currency to J. H. Woods between May 15 and 30, 1924. The cash records of the Commission do not show the receipt of this amount.

\* These bills could not be identified by Mr. Hildebrand as work done for the Commission. He informed us that he did work for J. H. Woods, F. J. Woods, and H. C. McAvoy at various times on their own properties and that payment for such work has been made with State Roads Commission checks.

EXHIBIT A  
SCHEDULE 3  
STATEMENT 16

# STATE ROADS COMMISSION

PAYMENTS BY THE COMMISSION FOR MERCHANDISE, ETC., WHICH WAS RECEIVED FROM SUNDRY VENDORS BY INDIVIDUALS, WHO HAVE NOT REIMBURSED THE COMMISSION THEREFOR

Payment by Commission		Bill Shown as Being Approved by	Particulars from Vendor's Records			
Date of Check	Check Number		Date of Delivery	Description	Amount	Delivered to
J. R. HUNT AND COMPANY						
Jan. 28, 1924	184135	Jas. H. Woods, H. C. McAvoy	Oct. 2, 1923	Mirror and smoking set.....	\$14.40	Not known
Sept. 2, 1925	A 15940	Jas. H. Woods, H. C. McAvoy		(Particulars of purchase not available).....	5.25	Not known
Mar. 22, 1927	A 87198	W. J. Ewers, H. C. McAvoy, per T. A. B.	Jan. 13, 1927	Air gauge, socket set and wrench.....	16.02	T. A. Butler
Aug. 13, 1927	A109931	{ F. J. Woods, Edwin Friese, T. A. Butler	{ May 25, 1927 Aug. 6, 1927	Whitney chain..... Hydrometer and volt meter.....	7.27 2.20	J. B. Dess C. V. Miles
Dec. 31, 1927	A132454	W. J. Ewers	Oct. 10, 1927	Hydraulicator.....	18.00	Fred. S. Schroeder
TOTAL,					<u>\$63.14</u>	
CARROLL HUTTON						
Nov. 22, 1927	A126327	T. A. Butler	Nov. 18, 1927	12 loads of top soil.....	<u>\$48.00</u>	*State roads trucks
* The employe who arranged for the hauling of this top soil stated it was sent to the homes of J. N. Mackall and T. A. Butler.						
VERNON HOFFMAN						
Apr. 26, 1924	192451	Jas. H. Woods, H. C. McAvoy	Apr. 22, 1924	Typewriter.....	<u>\$40.00</u>	James H. Woods

EXHIBIT A  
SCHEDULE 3  
STATEMENT 17

# STATE ROADS COMMISSION

PAYMENTS BY THE COMMISSION FOR MERCHANDISE, ETC., WHICH WAS RECEIVED FROM SUNDRY VENDORS BY INDIVIDUALS, WHO HAVE NOT REIMBURSED THE COMMISSION THEREFOR

Payment by Commission			Particulars from Vendor's Records			
Date of Check	Check Number	Bill Shown as Being Approved by	Date of Delivery	Description	Amount	Delivered to
THE JAMES LUMBER COMPANY						
July 24, 1924	202498	Jas. H. Woods, H. C. McAvoy	Apr. 28, 1924	1,680 feet 2 x 12 and 42 feet 3 x 6 lumber.	\$ 110.67	Not known
THE LEONHARDT SALES AND SERVICE CO.						
July 10, 1926	A 55113	W. J. Ewers, H. C. McAvoy	Apr. 23, 1926	Installing hydraulic hoist on Mack truck.	\$ 264.30	Charles Matthai
GEORGE LEROY						
Sept. 23, 1927	A117175	T. A. Butler		(Payment for work in home of T. A. Butler)	\$ 850.00	
Sept. 28, 1927	A117730	W. J. Ewers, T. A. Butler		(Payment for work in home of T. A. Butler)	650.00	
Nov. 10, 1927	A124648	W. J. Ewers, T. A. Butler		(Payment for work in home of T. A. Butler)	500.00	
Nov. 29, 1927	A127281	T. A. Butler		(Payment for work in home of T. A. Butler)	500.00	
Dec. 10, 1927	A129624	W. J. Ewers, T. A. Butler		(Payment for work in home of T. A. Butler)	500.00	
TOTAL,					†\$3,000.00	

† This amount was in payment of a contract for the installation of a heating plant and oil burner and plumbing repair work in the home of T. A. Butler.

## LUCAS BROTHERS, INC.

July 13, 1927	A104742	H. C. McAvoy, T. A. Butler	Dec. 1, 1926	Furnishing and printing 160 greeting cards	\$ 52.10	H. C. McAvoy
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EXHIBIT A  
SCHEDULE 3  
STATEMENT 18

# STATE ROADS COMMISSION

PAYMENTS BY THE COMMISSION FOR MERCHANDISE, ETC., WHICH WAS RECEIVED FROM SUNDRY VENDORS BY INDIVIDUALS WHO HAVE NOT REIMBURSED THE COMMISSION THEREFOR

Payment by Commission		Bill Shown as Being Approved by	Particulars from Vendor's Records			
Date of Check	Check Number		Date of Delivery	Description	Amount	Delivered to
MEYER & THALHEIMER						
Nov. 30, 1926	A 74176	T. A. Butler, H. C. McAvoy, per T. A. B.	Dec. 11, 1926	Chest of drawers and rug	\$ 174.75	Not known
Dec. 10, 1926	A 75749					
June 3, 1927	A 97941					
June 4, 1927	A 98043	T. A. Butler per T. A. B.	June 3, 1927	Light weight twin cylinder motor	155.00	Not known
			May 18, 1927	Mahogany settee, chairs, and costumer	224.25	H. W. Miller
June 29, 1927	A102549	T. A. Butler, H. C. McAvoy per T. A. B.	June 6, 1927	¼ horse power motor	165.00	Not known
			June 23, 1927	Gallon jug	7.50	D. Dutrow
			June 10, 1927	Gallon jug	7.50	Not known
			July 19, 1927	Sheaffer pen and 2 Sheaffer pencils	15.25	Not known
			July 20, 1927	Twin cylinder motor	155.00	A. Chaney
Sept. 26, 1927	A117430	C. V. Miles, T. A. Butler	Aug. 5, 1927	Thermos jug	7.50	Not known
			Aug. 8, 1927	Evinrude motor	155.00	Not known
			Aug. 20, 1927	Waterman pen	6.25	Not known
			Aug. 22, 1927	2 Sheaffer pencils	8.00	Not known
TOTAL,					\$1,081.00	
THE HENRY H. MEYER COMPANY						
Apr. 24, 1925	233172	Jas. H. Woods, H. C. McAvoy	June 11, 1923	1—one and one-half yard dump wagon	\$ 250.00	Gravelbank— Echodale Ave.
			Sept. 13, 1924	2 drag scrapers	20.00	Not known
Sept. 30, 1926	A 20303	Jas. H. Woods, H. C. McAvoy	Aug. 26, 1926	Stove	60.00	Not known
TOTAL,					\$330.00	

EXHIBIT A  
SCHEDULE 3  
STATEMENT 19



# STATE ROADS COMMISSION

PAYMENTS BY THE COMMISSION FOR MERCHANDISE, ETC., WHICH WAS RECEIVED FROM MILLER & GRAHAM BY INDIVIDUALS, WHO HAVE NOT REIMBURSED THE COMMISSION THEREFOR.

Payment by Commission			Particulars from Vendor's Records			
Date of Check	Check Number	Bill Shown as Being Approved by	Date of Delivery	Description	Amount	Delivered to
Mar. 19, 1927	A 88765	W. J. Ewers, H. C. McAvoy, per T. A. B.	Mar. 10, 1927	Paint and varnish.....	\$ 11.80	F. J. Woods
			Mar. 16, 1927	White shellac.....	1.30	F. J. Woods
			Nov. 19, 1926	Shellac and brush.....	1.16	Not known
Mar. 22, 1927	A 87208	W. J. Ewers, H. C. McAvoy per T. A. B.	Mar. 15, 1927	Paint and brushes.....	8.28	T. A. Butler
			Mar. 19, 1927	Paint and sienna.....	5.70	T. A. Butler
Mar. 26, 1927	A 87684	W. J. Ewers, H. C. McAvoy, per T. A. B.	Mar. 23, 1927	White lead, sienna, linseed oil, brushes, etc.....	36.95	T. A. Butler
Apr. 1, 1927	A 88084	F. J. Woods, Edwin Friese, H. C. McAvoy	Mar. 25, 1927	Paint.....	2.85	F. J. Woods
			Mar. 15, 1927	Paint and brushes.....	8.38	T. A. Butler
			May 13, 1927	Paint and brush.....	3.40	T. A. Butler
July 13, 1927	A104739	T. A. Butler	May 14, 1927	Paint and brush.....	5.87	T. A. Butler
			June 15, 1927	Paint, sienna, and brush.....	3.92	T. A. Butler
			July 9, 1927	Stain, varnish, and brush.....	2.35	T. A. Butler
			Sept. 20, 1927	Paint and brush.....	2.16	T. A. Butler
			Sept. 21, 1927	Enamel, sienna, and brush.....	1.62	T. A. Butler
Nov. 23, 1927	A126814	W. J. Ewers, T. A. Butler	Sept. 28, 1927	Paint and brushes.....	2.26	T. A. Butler
			Oct. 20, 1927	Paint and brush.....	6.75	T. A. Butler
			Oct. 31, 1927	Paint, shellac, varnish, sienna, and brushes.....	16.27	T. A. Butler
			Nov. 15, 1927	Paint and turpentine.....	.99	Not known
			Nov. 18, 1927	Paint, enamel, lamp black, etc.....	7.49	T. A. Butler
Jan. 25, 1928	A135852	W. J. Ewers, T. A. Butler	Jan. 7, 1928	Paint, enamel, shellac, brushes, etc.....	9.56	T. A. Butler
			Jan. 18, 1928	Paint, white lead, and putty.....	33.69	W. G. Brown
TOTAL.....					<u>\$172.75</u>	

EXHIBIT A  
SCHEDULE 3  
STATEMENT 20

# STATE ROADS COMMISSION

PAYMENTS BY THE COMMISSION FOR MERCHANDISE, ETC., WHICH WAS RECEIVED FROM SUNDRY VENDORS BY INDIVIDUALS, WHO HAVE NOT REIMBURSED THE COMMISSION THEREFOR

Payment by Commission			Particulars from Vendor's Records			
Date of Check	Check Number	Bill Shown as Being Approved by	Date of Delivery	Description	Amount	Delivered to
MID-CITY GARAGE AND MOTOR SUPPLY COMPANY						
Jan. 7, 1926	A31968	Edwin Friese, H. C. McAvoy	Nov. 5 and 9, 1927	Automobile repairs	\$ 58.88	Edwin Friese
			{ Oct. 8, 1925	1,000 gun shells	39.45	Arra Chaney
Apr. 22, 1926	A44269	A. Chaney, H. C. McAvoy	{ Feb. 18, 1926	Automobile repairs	45.30	W. F. Childs, Jr.
		per T. A. B.	{ Mar. 10, 1926	Automobile repairs	44.25	Edwin Friese
TOTAL,					<u>\$187.88</u>	
CHARLES M. NESS AND COMPANY						
Jan. 12, 1926	A32452	A. Chaney, H. C. McAvoy,	Sept. 24, 1925	4 automobile robes and steamer rug	<u>\$75.00</u>	T. A. Butler
		per T. A. B.				

EXHIBIT A  
SCHEDULE 3  
STATEMENT 21

# STATE ROADS COMMISSION

PAYMENTS BY THE COMMISSION FOR MERCHANDISE, ETC., WHICH WAS RECEIVED FROM NORRIS BATTERY SERVICE BY INDIVIDUALS, WHO HAVE NOT REIMBURSED THE COMMISSION THEREFOR

Payment by Commission			Particulars from Vendor's Records			
Date of Check	Check Number	Bill Shown as Being Approved by	Date of Delivery	Description	Amount	Delivered to
Mar. 8, 1924	187581	Jas. H. Woods, H. C. McAvoy	(Particulars of purchase not available)		\$ 20.40	Not known
Apr. 26, 1924	192450	Jas. H. Woods, H. C. McAvoy	(Particulars of purchase not available)		79.75	Not known
Aug. 16, 1924	205101	Jas. H. Woods, H. C. McAvoy	(Particulars of purchase not available)		113.99	Not known
Sept. 17, 1924	208754	Jas. H. Woods, H. C. McAvoy	(Particulars of purchase not available)		120.00	Not known
Oct. 18, 1924	212538	Jas. H. Woods, H. C. McAvoy	(Particulars of purchase not available)		208.10	Not known
May 2, 1925	A 458	Jas. H. Woods, H. C. McAvoy	(Particulars of purchase not available)		230.40	Not known
Aug. 15, 1925	A 13423	W. J. Ewers, H. C. McAvoy	(Particulars of purchase not available)		56.00	Not known
Feb. 20, 1926	A 36897	W. J. Ewers, H. C. McAvoy	(Particulars of purchase not available)		421.50	Not known
Feb. 27, 1926	A 38059	W. J. Ewers, H. C. McAvoy	(Particulars of purchase not available)		193.00	Not known
June 25, 1927	A101907	W. J. Ewers, H. C. McAvoy	(Particulars of purchase not available)		* 160.55	Not known
		per T. A. B.				
			TOTAL		\$1,603.69	

\* An employe of the vendor stated that this amount was in payment of the balance in the account of H. C. McAvoy.

NOTE—The remainder of the amounts listed above are shown by the Commission's records as disbursements for equipment and repairs on trucks, equipment and supplies placed in stock, etc. The employe in charge of the Southern Avenue storeroom stated that none of the items were received at that place.

EXHIBIT A  
SCHEDULE 3  
STATEMENT 22

# STATE ROADS COMMISSION

PAYMENTS BY THE COMMISSION FOR MERCHANDISE, ETC., WHICH WAS RECEIVED FROM PARKS & HULL, INC., BY INDIVIDUALS, WHO HAVE NOT REIMBURSED THE COMMISSION THEREFOR

Payment by Commission			Particulars from Vendor's Records			
Date of Check	Check Number	Bill Shown as Being Approved by	Date of Delivery	Description	Amount	Delivered to
Mar. 2, 1926	A 38384	W. J. Ewers, H. C. McAvoy	Jan. 13, 1926	Turn down two brake drums	\$ 6.50	D. Dutrow
Sept. 14, 1926	A 64043	E. Chaney, D. P. Campbell, A. Wigner, A. C., H. C. McAvoy, H. C. McAvoy, per T. A. B.	(Particulars of purchase not available)		319.50	*Not known
Sept. 22, 1926	A 65280	A. Wigner, H. C. McAvoy	Sept. 15, 1926	Radio cabinet, tubes, radio batteries and charger	225.80	Not known
Oct. 8, 1926	A 67648	E. Chaney, D. P. Campbell	(Particulars of purchase not available)			
Nov. 23, 1926	A 73641	A. Wigner, A. C.			482.25	*Not known
Dec. 13, 1926	A 76032	H. C. McAvoy, H. C. McAvoy, per T. A. B.				
Feb. 26, 1927	A 84112	A. C., D. P. Campbell, H. C. McAvoy	Feb. 23, 1927	Radio cabinet, 2 radio batteries and brach kit	129.78	C. V. Miles
Aug. 4, 1927	A168598	D. P. Campbell, A. Wigner	Aug. 4, 1927	Radio set complete and 2 batteries	339.68	Not known
Aug. 6, 1927	A169015	T. A. Butler	Aug. 20, 1927	Radio set complete	426.75	T. A. Butler
Aug. 25, 1927	A112280	W. J. Ewers, T. A. Butler	Aug. 20, 1927	Radio battery	15.75	T. A. Butler
			Aug. 20, 1927	Installing radio set, charger, and service for one year	40.88	T. A. Butler
			Aug. 20, 1927	(Particulars of purchase not available)	114.80	T. A. Butler
			Sept. 16, 1927	Radio battery	12.50	Arra Chaney
Sept. 27, 1927	A117549	W. J. Ewers, T. A. Butler	Sept. 16, 1927	Radio set complete	164.82	Arra Chaney
			Sept. 17, 1927	Battery eliminator	62.25	Vernon Miles
			Sept. 17, 1927	Battery	19.20	C. V. Miles
			(Particulars of purchase not available)		60.00	A. Chaney
Oct. 25, 1927	A122099	A. C., D. P. Campbell, T. A. Butler	Nov. 4, 1927	Battery	16.77	W. J. Falkenberg
Dec. 1, 1927	A127758	W. J. Ewers, T. A. Butler	Nov. 4, 1927	Repairs to Bosch generator	18.24	W. J. Falkenberg
Dec. 28, 1927	A132650	D. P. Campbell, T. A. Butler	Dec. 15, 1927	Radio set complete	202.10	E. C. Chaney
			Nov. 19, 1927	Installing aerial and service for one year	20.00	L. W. Kern
			Nov. 21, 1927	Radio battery	11.14	L. W. Kern
Jan. 16, 1928	A134287	W. J. Ewers, T. A. Butler	Nov. 21, 1927	Radio set complete	142.50	L. W. Kern
			Dec. 14, 1927	Radio set complete, installation of radio, and service for one year	170.44	Howard W. Miller
			Dec. 14, 1927	Battery	11.04	H. W. Miller
			Dec. 15, 1927	Radio set complete, installation of radio, and service for one year	176.38	E. S. Thompson
Jan. 25, 1928	A135877	W. J. Ewers, T. A. Butler	Jan. 9, 1928	Repairs to Bosch generator	7.04	Not known
			Jan. 11, 1928	Charging battery	.75	D. Dutrow
TOTAL					\$3,196.86	

\* The vendor informed us that the original records of these transactions are not available, but that these payments which were made in September, October, November, and December, 1926, were for sales of the radio, battery, and automobile departments, made prior to July, 1925, and not recorded as charges to the Commission until on or after the payments were received, and then only in one amount. While we were unable to determine what was purchased or to whom delivery was made, it appears that the Commission received no benefit from these transactions.

EXHIBIT A  
SCHEDULE 3  
STATEMENT 23

# STATE ROADS COMMISSION

PAYMENTS BY THE COMMISSION FOR MERCHANDISE, ETC., WHICH WAS RECEIVED FROM SUNDRY VENDORS BY INDIVIDUALS, WHO HAVE NOT REIMBURSED THE COMMISSION THEREFOR

Payment by Commission			Particulars from Vendor's Records			
Date of Check	Check Number	Bill Shown as Being Approved by	Date of Delivery	Description	Amount	Delivered to
PARSONS & GLASHOFF						
July 13, 1927	A104736	T. A. Butler	July 7, 1927	Shoe assembly and spring	\$ 8.05	Not known
Nov. 23, 1927	A126832	W. J. Ewers, T. A. Butler	Nov. 10, 1927	Repairs to automobile	13.00	D. Dutrow
Nov. 23, 1927	A126832	W. J. Ewers, T. A. Butler	Nov. 21, 1927	1 set of stabilators	25.00	T. A. Butler
Jan. 23, 1928	A135538	W. J. Ewers, T. A. Butler	Jan. 5, 1928	Repairs to automobile	200.00	T. A. Butler
TOTAL					\$246.05	
REUS BROS. COMPANY						
Nov. 24, 1926	A 73840	W. J. Ewers, H. C. McAvoy, per T. A. B.	July 1, 1926	4—33 x 6.00 tires	\$138.16	Not known
			July 15, 1926	Battery	21.92	Not known
Mar. 22, 1927	A 87199	W. J. Ewers, H. C. McAvoy, per T. A. B.	Nov. 24, 1926	Battery	18.79	J. Griffin
			Dec. 9, 1926	2 "B" batteries	22.62	J. V. Pipitone
July 13, 1927	A104735	T. A. Butler	Feb. 15, 1927	Battery	15.95	Not known
			June 15, 1927	Battery	12.58	J. C. Pritchett
Sept. 30, 1927	A118029	W. J. Ewers, T. A. Butler	July 7, 1927	2—33 x 6.00 tires and tubes	54.30	Not known
			July 23, 1927	Battery	21.37	D. Dutrow
			Aug. 29, 1927	Battery	18.76	T. A. Butler
TOTAL					\$324.45	

EXHIBIT A  
SCHEDULE 3  
STATEMENT 24

# STATE ROADS COMMISSION

PAYMENTS BY THE COMMISSION FOR MERCHANDISE, ETC., WHICH WAS RECEIVED FROM GEO. SACK & SONS BY INDIVIDUALS, WHO HAVE NOT REIMBURSED THE COMMISSION THEREFOR

Payment by Commission		Bill Shown as Being Approved by	Particulars from Vendor's Records			
Date of Check	Check Number		Date of Delivery	Description	Amount	Delivered to
Charges by the vendor for which the Commission has made payments on account by numerous checks, the payments not applying to specific charges:						
Feb. 16, 1925			Glass lights.....	\$ 4.80	*Not known	
Apr. 24, 1925			Lumber and arbor arches.....	66.43	{ J. H. Woods H. C. McAvoy	
May 13, 1925			Lawn mower, staples, and hardware cloth.....	25.45	J. H. Woods	
May 13, 1925			Lumber and hardware.....	5.91	{ J. H. Woods H. C. McAvoy	
Feb. 15, 1926			Glass and Lumber.....	6.12	H. C. McAvoy	
Mar. 25, 1926			Lumber.....	27.20	*Not known	
Mar. 27, 1926			Lumber and nails.....	9.99	*Not known	
Mar. 29, 1926			Fencing and poles.....	26.24	H. C. McAvoy	
May 14, 1926			Galvanized fly screen.....	12.00	*Not known	
May 21, 1926			Cement and screen wire.....	32.80	*Not known	
June 3, 1926			Copper wire.....	2.61	*Not known	
June 18, 1926			Paint and shellac.....	4.40	J. H. Woods	
June 22, 1926			Screens.....	36.00	*Not known	
June 24, 1926			Enamel and brush.....	8.65	J. H. Woods	
July 9, 1926			Lumber.....	10.16	*Not known	
Sept. 16, 1926			Screen door and fixtures.....	16.30	*Not known	
Oct. 13, 1926			Lumber.....	5.83	*Not known	
Oct. 16, 1926			Nails.....	.90	H. C. McAvoy	
Oct. 16, 1926			Lumber.....	152.40	H. C. McAvoy	
Oct. 23, 1926			Lattice and lumber.....	15.22	J. H. Woods	
Oct. 29, 1926			Lumber, cement, and nails.....	24.98	Charles Matthai	
Oct. 29, 1926			Hardware.....	10.00	Charles Matthai	
Oct. 30, 1926			Ronfing and sheathing.....	44.42	Charles Matthai	
Nov. 4, 1926			Lumber.....	83.30	*Not known	
Mar. 8, 1927			Shellac and putty.....	2.85	J. H. Woods	
Mar. 11, 1927			Lumber.....	6.12	*Not known	
Mar. 16, 1927			Hot bed sash.....	2.41	J. H. Woods	
Mar. 17, 1927			Lumber.....	9.97	*Not known	
Mar. 23, 1927			Electric iron cord.....	.90	J. H. Woods	
Mar. 29, 1927			Iron cord set.....	.90	J. H. Woods	
Mar. 31, 1927			Screen door springs.....	.30	H. C. McAvoy	
Apr. 14, 1927			Snips and poultry wire.....	1.70	*Not known	
FORWARD.....				\$657.26		

EXHIBIT A  
SCHEDULE 3  
STATEMENT 25

(Continued)-- 1

# STATE ROADS COMMISSION

PAYMENTS BY THE COMMISSION FOR MERCHANDISE, ETC., WHICH WAS RECEIVED FROM GEO. SACK & SONS BY INDIVIDUALS, WHO HAVE NOT REIMBURSED THE COMMISSION THEREFOR

Payment by Commission		Bill Shown as Being Approved by	Particulars from Vendor's Records			
Date of Check	Check Number		Date of Delivery	Description	Amount	Delivered to
			Charges by the vendor for which the Commission has made payments on account by numerous checks, the payments not applying to specific charges— (Forward),			\$657.26
			Apr. 21, 1927	Screen wire and tacks	1.01	*Not known
			Apr. 26, 1927	Lumber	12.33	*Not known
			Apr. 28, 1927	Lumber	1.90	*Not known
			May 3, 1927	Poultry wire	1.55	*Not known
			May 3, 1927	Screens	28.40	*Not known
			May 7, 1927	Shelf brackets	1.40	{ J. H. Woods H. C. McAvoy
			May 11, 1927	Lumber	6.04	*Not known
			May 3, 1927	Poultry wire	6.30	J. H. Woods
			May 13, 1927	Gold paint	1.25	*Not known
			May 14, 1927	Mesh wire and paint	2.17	*Not known
			May 16, 1927	Paint and brushes	9.17	J. H. Woods
			May 16, 1927	Copper screen wire	8.40	*Not known
			June 1, 1927	Hardware	4.40	{ J. H. Woods H. C. McAvoy
			June 16, 1927	Shellac, enamel, and spar var	9.25	{ J. H. Woods H. C. McAvoy
			July 29, 1927	Paint and brushes	3.45	J. H. Woods
			Aug. 1, 1927	Paint	1.40	J. H. Woods
			Oct. 26, 1927	Lumber and nails	64.44	*Not known
			Dec. 28, 1927	Paint and sash tool	4.70	*Not known
TOTAL CHARGES,					\$824.82	
Sept. 23, 1921	97118	J. H. Woods, H. C. McAvoy			\$31.22	H. C. McAvoy
Oct. 15, 1921	98986	Jas. H. Woods, H. C. McAvoy			60.18	J. H. Woods
Jan. 9, 1922	107129	Jas. H. Woods			4.17	{ H. C. McAvoy J. H. Woods
					1.65	{ J. H. Woods J. H. Woods
May 6, 1922	123038	(Bill missing from files)			51.89	J. H. Woods
Aug. 26, 1922	136819	(Bill missing from files)			27.22	{ H. C. McAvoy J. H. Woods
					2.07	{ J. H. Woods J. H. Woods
Feb. 10, 1923	151582	Jas. H. Woods, H. C. McAvoy			9.14	J. H. Woods
Mar. 10, 1923	153447	Jas. H. Woods, H. C. McAvoy			1.13	H. C. McAvoy
July 28, 1923	165879	Jas. H. Woods, H. C. McAvoy			125.83	J. H. Woods
Sept. 22, 1923	171657					
Mar. 1, 1924	186654	Jas. H. Woods, H. C. McAvoy			281.95	J. H. Woods
FORWARD,					\$596.45	

EXHIBIT A  
SCHEDULE 3  
STATEMENT 25

(Continued)—2

# STATE ROADS COMMISSION

PAYMENTS BY THE COMMISSION FOR MERCHANDISE, ETC., WHICH WAS RECEIVED FROM GEO. SACK & SONS BY INDIVIDUALS, WHO HAVE NOT REIMBURSED THE COMMISSION THEREFORE

Payment by Commission		Particulars from Vendor's Records				
Date of Check	Check Number	Bill Shown as Being Approved by	Date of Delivery	Description	Amount	Delivered to
Total charges—(Forward),					\$ 824.82	
FORWARD,					\$ 596.45	
Apr. 14, 1924	190849	D. P. Campbell, H. C. McAvoy			115.30	J. H. Woods
May 3, 1924	192897	Jas. H. Woods, H. C. McAvoy			.39	J. H. Woods
					72.50	J. McAvoy
					38.76	J. McAvoy
Oct. 4, 1924	210936	Jas. H. Woods, H. C. McAvoy			26.91	J. H. Woods
Oct. 25, 1924	213572	(Bill missing from files)			10.00	J. McAvoy
Jan. 31, 1925	223580	Jas. H. Woods, H. C. McAvoy			9.73	J. H. Woods
Feb. 21, 1925	226293	Jas. H. Woods, H. C. McAvoy			132.88	J. H. Woods
Aug. 22, 1925	A 14841	D. P. Campbell, H. C. McAvoy			66.47	J. H. Woods
Sept. 11, 1925	A 17235	Jas. H. Woods, H. C. McAvoy			170.07	J. H. Woods
Sept. 19, 1925	A 18312	Jas. H. Woods, H. C. McAvoy			87.60	J. H. Woods
Sept. 26, 1925	A 19433	Jas. H. Woods, H. C. McAvoy			78.27	J. H. Woods
Oct. 3, 1925	A 20201	Jas. H. Woods, H. C. McAvoy			69.95	J. H. Woods
Oct. 17, 1925	A 22015	Jas. H. Woods, H. C. McAvoy			83.64	J. H. Woods
Oct. 31, 1925	A 23579	Jas. H. Woods, H. C. McAvoy			93.17	J. H. Woods
Nov. 7, 1925	A 24444	Jas. H. Woods, H. C. McAvoy				
Dec. 5, 1925	A 28294	Jas. H. Woods, W. J. Ewers			25.81	John E. Trust
Dec. 19, 1925	A 30142	H. C. McAvoy			120.75	J. H. Woods
Jan. 30, 1926	A 34166	Jas. H. Woods, H. C. McAvoy			119.28	J. H. Woods
Feb. 27, 1926	A 38060	W. J. Ewers, H. C. McAvoy			172.06	J. H. Woods
Aug. 21, 1926	61192	W. J. Ewers, H. C. McAvoy			185.65	J. H. Woods
Oct. 2, 1926	A 66682	Jas. H. Woods, H. C. McAvoy			210.64	J. H. Woods
Oct. 23, 1926	A 69735	W. J. Ewers, H. C. McAvoy			50.25	J. H. Woods
Nov. 6, 1926	A 71380	W. J. Ewers, H. C. McAvoy				
Feb. 5, 1927	A 81845				42.14	J. H. Woods
Sept. 30, 1927	A118638	Jas. H. Woods, T. A. Butler				
Total checks credited to individual accounts,					\$2,578.67	
TOTAL,					\$3,403.49	

\* The Commission's records indicate that the greater portion of this material was used at the Southern Avenue storeroom. The employe in charge of the storerooms stated that this material was not used at that place.

† This amount was applied by the vendor as credits to the accounts of the individuals indicated in the details immediately preceding.

EXHIBIT A  
SCHEDULE 3  
STATEMENT 25

(Concluded) 3



# STATE ROADS COMMISSION

PAYMENTS BY THE COMMISSION FOR MERCHANDISE, ETC., WHICH WAS RECEIVED FROM TALBOTT MOTOR COMPANY BY INDIVIDUALS WHO HAVE NOT REIMBURSED THE COMMISSION THEREFOR

Payment of Commission			Particulars from Vendor's Records			
Date of Check	Check Number	Bill Shown as Being Approved by	Date of Delivery	Description	Amount	Delivered to
Mar. 26, 1927	A87666	E. G. Duncan, H. C. McAvoy per T. A. B.	Jan. 19, 1927	Repairs to automobile	\$ 77.75	T. A. Butler
			Mar. 25, 1927	Oiling and greasing and repairs to automobile	54.69	T. A. Butler
			May 13, 1927	Oiling and greasing and repairs to automobile	25.72	T. A. Butler
July 8, 1927	A104030	E. G. Duncan, T. A. Butler	June 1, 1927	Oiling and greasing and repairs to automobile	30.21	W. J. Falkenberg
			July 1, 1927	Oiling and greasing and repairs to automobile	9.19	W. J. Falkenberg
			July 1, 1927	Repairs to generator	12.39	Wm. J. Falkenberg
Aug. 20, 1927	A111375	W. J. Ewers, T. A. Butler	Aug. 20, 1927	Essex coupe, serial No. 650697, motor No. 716712, accessories, and title and tags	895.63	Chas. V. Miles
			July 18, 1927	Repairs to automobile	3.54	T. A. Butler
			July 19, 1927	Installing right rear fender	8.25	T. A. Butler
			July 21, 1927	Repairs to automobile	14.86	W. J. Falkenberg
Sept. 26, 1927	A117426	W. J. Ewers, T. A. Butler	July 28, 1927	Repairing rear light and adjusting carburetor	3.95	T. A. Butler
			Aug. 16, 1927	Repairs to automobile	22.83	W. J. Falkenberg
			Sept. 6, 1927	Repairs to starter	1.63	T. A. Butler
Nov. 29, 1927	A127314	W. J. Ewers, T. A. Butler	Nov. 10, 1927	Draining and refilling crankcase and filling clutch	1.45	T. A. Butler
			Nov. 14, 1927	Repairs to clutch	32.67	W. J. Falkenberg
Jan. 19, 1928	A135153	W. J. Ewers, T. A. Butler	Dec. 21, 1927	Essex coach, serial No. 704244, motor No. 764781, accessories, and titles and tags	900.00	Thos. A. Butler
TOTAL					\$2,094.76	

# STATE ROADS COMMISSION

PAYMENTS BY THE COMMISSION FOR MERCHANDISE, ETC., WHICH WAS RECEIVED FROM SUNDRY VENDORS BY INDIVIDUALS, WHO HAVE NOT REIMBURSED THE COMMISSION THEREFOR

Payment by Commission			Particulars from Vendor's Records			
Date of Check	Check Number	Bill Shown as Being Approved by	Date of Delivery	Description	Amount	Delivered to
GEO. P. THOMAS, JR.						
July 13, 1927	A104738	T. A. Butler	Dec. 7, 1926	1 pair youth's gum boots.....	\$ 3.10	T. A. Butler
			June 27, 1927	25 feet hose.....	3.25	A. Springham
			Oct. 20, 1927	5 slickers.....	23.20	T. A. Butler
Nov. 29, 1927	A127315	W. J. Ewers, T. A. Butler	Nov. 7, 1927	6 coverall suits, 2 fish oil suits, 1 pair angler boots, and 2 pairs hip boots.....	97.35	C. B. Chilcoat
			Nov. 16, 1927	1 fish oil suit.....	3.30	Not known
			Nov. 18, 1927	1 3/8 yards corrugated matting.....	4.17	Donald Dutrow
TOTAL.....					<u>\$134.37</u>	
UNITED STATES TIRE SERVICE COMPANY						
June 25, 1926	A 53305	W. J. Ewers, H. C. McAvoy	May 17, 1924	4—40 x 14 solid tires.....	<u>\$668.80</u>	W. J. Ewers

NOTE—W. J. Ewers states that these tires were used on trucks of the Evergreen Hauling Company, which company was operated by J. H. Woods and H. C. McAvoy, employees of the Commission, and Charles Matthal.

EXHIBIT A  
SCHEDULE 3  
STATEMENT 27

# STATE ROADS COMMISSION

PAYMENTS BY THE COMMISSION FOR MERCHANDISE, ETC., WHICH WAS RECEIVED FROM SUNDRY VENDORS BY INDIVIDUALS, WHO HAVE, NOT REIMBURSED THE COMMISSION THEREFOR

Payment by Commission			Particulars from Vendor's Records			
Date of Check	Check Number	Bill Shown as Being Approved by	Date of Delivery	Description	Amount	Delivered to
THE WM. H. WHITING CO.						
Sept. 28, 1927	A117727	D. P. Campbell, T. A. Butler	July 1, 1927	1 pair brass electric lights, 2 bow lights, 8 life preservers, stern light, and flag.....	\$ 40.50	A. Chaney
			July 12, 1927	6 brass port lights.....	26.40	C. B. Chilcoat
			July 21, 1927	Brass deck plate, brass screws, and brass intake pipe.....	5.21	C. B. Chilcoat
			July 23, 1927	2 brass port lights.....	8.80	C. B. Chilcoat
			July 30, 1927	Anchor, canoe paddle, life preserver, 6 cushions, and 30 feet cotton rope.....	17.75	T. A. Butler
			Aug. 1, 1927	40 feet braid, 6 deck blocks, 2 dome lights, etc.....	15.10	C. B. Chilcoat
			Aug. 4, 1927	4 bronze lugs and stuffing box.....	1.64	C. B. Chilcoat
			Aug. 10, 1927	1 pair brass bow chocks and 1 brass stern chock.....	3.00	Fred Ewers
			Aug. 13, 1927	2 lights and whistle.....	9.50	T. A. Butler
			Sept. 9, 1927	Searchlight.....	47.25	C. B. Chilcoat
				Overcharge by vendor on invoice dated July 30, 1927..	10.00	
TOTAL.....					\$185.15	
P. M. WOMBLE						
Dec. 13, 1927	A132461	W. J. Ewers, T. A. Butler	Dec. 22, 1927	1 pair garage doors.....	\$16.00	W. G. Brown

EXHIBIT A  
SCHEDULE 3  
STATEMENT 28

STATE ROADS COMMISSION  
SUMMARY OF IRREGULAR DISBURSEMENTS ON LABOR PAY-ROLLS

	Number of Trans- actions	Total	Year ended September 30.							Six months ended March 31, 1928
			1921	1922	1923	1924	1925	1926	1927	
Pay-rolls of:										
Francis J. Woods:										
Payees' endorsements forged by George Harding	109	\$ 3,169.27				\$ 27.30	\$ 659.10	\$ 698.02	\$ 1,426.60	\$ 358.25
Other checks	2,042	59,402.89	\$ 135.22	\$2,569.70	\$ 8,114.35	9,985.10	11,722.35	9,029.12	13,924.60	3,922.45
James H. Woods:										
Road laborers	1,439	28,393.81	2,401.62	2,716.60	5,343.30	4,310.51	3,779.00	4,854.10	4,011.13	977.55
Storeroom under supervision of purchasing agent	412	10,753.05				1,702.50	4,555.65	2,522.64	1,299.06	673.20
Turbitt E. Bush	347	10,623.30				2,543.40	1,656.40	2,223.85	3,165.05	1,034.60
Enoch C. Chaney	44	1,740.20					1,193.85	546.35		
Miscellaneous operating pay-rolls	65	2,669.83				33.90	916.28	1,209.53	185.70	324.42
<b>TOTAL</b>	<b>4,458</b>	<b>\$116,752.35</b>	<b>\$2,536.84</b>	<b>\$5,286.30</b>	<b>\$13,457.65</b>	<b>\$18,602.71</b>	<b>\$24,482.63</b>	<b>\$21,083.61</b>	<b>\$24,012.14</b>	<b>\$7,290.47</b>

EXHIBIT A  
SCHEDULE 4

# STATE ROADS COMMISSION

## SUMMARY OF PAYMENTS TO SALARIED EMPLOYEES FOR SALARIES, OR ADVANCES ON ACCOUNT OF SALARIES, IN EXCESS OF THEIR AUTHORIZED COMPENSATION

Pay-roll and Name of Employee as Recorded	Number of Transactions	Total	Year ended September 30,							Six months ended March 31 1928
			1921	1922	1923	1924	1925	1926	1927	
Office and engineers' pay-roll:										
E. F. Appel	2	\$ 57.50	\$40.00	\$ 17.50						
T. A. Butler	49	13,000.00			\$700.00	\$500.00	\$ 700.00	\$ 4,900.00	\$ 6,325.00	\$125.00
D. P. Campbell	1	* 150.00							150.00	
†Arra Chaney	23	† 1,812.50				125.00	487.50	325.00	787.50	87.50
†E. C. Chaney	4	265.00		65.00					100.00	100.00
W. F. Childs, Jr.	1	* 150.00							150.00	
Donald Dutrow	9	a† 683.32				125.00		195.83	212.49	150.00
William J. Falkenberg	29	b 1,871.62		62.50	350.00	92.50		716.64	424.98	225.00
H. C. McAvoy	3	† 375.00							375.00	
C. V. Miles	16	c†1,079.13		20.00	100.00		115.00	560.81	283.32	
H. M. Riley	1	* 40.00						40.00		
C. L. Robins	57	9,116.44			83.33		1,033.31	5,316.56	2,191.58	491.66
H. A. Ruley	1	d 20.00						20.00		
M. L. Shray	1	30.00					30.00			
H. Stapf	1	* 30.00						30.00		
TOTAL—OFFICE AND ENGINEERS' PAY-ROLL,....	198	\$28,680.51	\$40.00	\$102.50	\$945.83	\$975.00	\$2,583.31	\$12,104.84	\$10,999.87	\$929.16
Drafting and survey pay-roll:										
W. O. Robins	5	*\$ 525.00						\$ 525.00		
D. Scrivner	1	62.50			\$ 62.50					
TOTAL—DRAFTING AND SURVEY PAY-ROLL,.....	6	\$ 587.50			\$ 62.50			\$ 525.00		
Inspectors' pay-roll:										
R. G. Clark	1	*\$ 62.50						\$ 62.50		
G. H. Dent	1	* 75.00							\$ 75.00	
C. H. Derr	1	* 100.00							100.00	
J. B. Dess	60	† 2,122.75						380.25	1,320.00	\$422.50
C. L. Ewers	6	† 450.00						150.00	300.00	
I. J. Johnson	1	* 82.50						82.50		
W. T. Kemp	1	* 75.00						75.00		
Geo. Moore	1	* 75.00						75.00		
G. S. Moore	1	* 75.00						75.00		
V. Phillips	3	* 201.80						201.80		
William Reaver	2	* 139.00						139.00		
E. C. Rogers	1	* 50.00						50.00		
FORWARD,.....	79	\$ 3,508.55						\$ 1,291.05	\$ 1,795.00	\$422.50

# STATE ROADS COMMISSION

## SUMMARY OF PAYMENTS TO SALARIED EMPLOYEES FOR SALARIES, OR ADVANCES ON ACCOUNT OF SALARIES, IN EXCESS OF THEIR AUTHORIZED COMPENSATION

Pay-roll and Name of Employee as Recorded	Number of Transactions	Total	Year ended September 30,							Six months ended March 31, 1928
			1921	1922	1923	1924	1925	1926	1927	
FORWARD,.....	204	\$29,268.01	\$40.00	\$102.50	\$1,008.33	\$975.00	\$2,583.31	\$12,629.84	\$10,999.87	\$929.16
Inspectors' Pay-roll (Forward).....	79	3,508.55						1,291.05	1,795.00	422.50
DeW. H. Reynolds, Jr.....	1	* 87.50						87.50		
R. H. Richardson.....	1	* 100.00						100.00		
Wm. Ryan.....	1	* 87.50						87.50		
W. E. Sayers.....	9	† 1,200.00						250.00	950.00	
J. Paul Smith.....	1	* 75.00						75.00		
J. C. Thomas.....	1	* 75.00							75.00	
F. J. Woods.....	11	† 880.00							880.00	
J. H. Woods.....	46	† 662.50						237.50	300.00	125.00
TOTAL—INSPECTORS' PAY-ROLL,.....	150	\$ 6,676.05						\$ 2,128.55	\$ 4,000.00	\$ 547.50
TOTAL,.....	354	\$35,944.06	\$40.00	\$102.50	\$1,008.33	\$975.00	\$2,583.31	\$14,758.39	\$14,999.87	\$1,476.66

- \* The checks on which these excess salary payments were made appear to bear forged endorsements of the payee's names.  
† Some portion of the checks on which these excess salary advances were made appear to bear forged endorsements of the payees' names.  
‡ These names appear on the office pay-roll during a portion of the period covered by this statement and on the inspectors' pay-roll during the latter part of the period.  
a, b, c The Commission's cash receipts record shows that on February 9, 1928, the amounts of \$220.75, \$508.24, and \$283.24, respectively, were collected on account of these excess salary payments.  
d The Commission's cash receipts record shows that on May 10, 1928, the amount of this excess salary payment was collected.

STATE ROADS COMMISSION  
SUMMARY OF SUNDRY IRREGULAR TRANSACTIONS

Payment by Date of Check	Commission Check Number	Number of Trans- actions	Total	Year ended September 30.....							Six months ended March 31, 1928	Description of Transaction
				1921	1922	1923	1924	1925	1926	1927		
Various	Various	10	\$2,140.00	\$430.00	\$430.00	\$430.00	\$ 430.00	\$ 420.00				Excess of checks paid for rent of store- room over the amount actually paid to the lessor by James H. Woods.
		1	500.00							\$ 500.00		Expense fund of H. C. McAvoy not returned.
		1	300.00								\$ 300.00	Expense fund of T. A. Butler not returned.
Various	Various	11	543.25								543.25	Payments of salaries through Francis J. Woods to two employees when not working.
		4	1,200.00				500.00	700.00				Collections by H. C. McAvoy for sale of war material, not turned over to the Commission.
Various	Various	37	825.71				83.25	256.11	\$ 256.47	202.73	27.15	Improper allowance to C. L. Ewers for gasoline and oil.
Various	Various	8	122.68						79.59	43.09		Improper payment for gasoline and oil used by Arra Chaney.
		3	160.00						160.00			Material, etc., received by C. L. Ewers without making payment therefor.
		1	75.00						75.00			Motor received by W. J. Ewers with- out making payment therefor.
May 14, 1926	A 47205	1	450.05						450.05			} Payment of expenses of Southern Maryland Society.
May 26, 1927	A 96896	1	* 197.50							197.50		
Dec. 21, 1927	A131301	1	* 150.00								150.00	
Oct. 25, 1927	A122017	1	45.00								45.00	Automobile hire for inspection trip to Baltimore City water supply plants.
Jan. 25, 1928	A135934	1	† 188.76								188.76	Payment for truck parts used by Raspeburg Hauling Company, then operated by J. H. Woods and W. J. Ewers.
July 29, 1927	A107595	1	200.00							200.00		Payment for automobile which was received by S. G. T. Parks.
July 22, 1926	A 56773	1	158.35						158.35			Payment of fine imposed on owner of truck for overloading.
FORWARD.....		83	\$7,256.30	\$430.00	\$430.00	\$430.00	\$1,013.25	\$1,376.11	\$1,179.46	\$1,143.32	\$1,254.16	

\* The Commission's cash receipts record shows that on May 21, 1928, \$347.00 was collected from the Southern Maryland Society on account of these two items.  
† The Commission's cash receipts record shows that on March 24, 1928, the amount of this item was collected from the Raspeburg Hauling Company.

STATE ROADS COMMISSION  
SUMMARY OF SUNDRY IRREGULAR TRANSACTIONS

Payment by Commission Date of Check	Check Number	Number of Trans- actions	Year ended September 30.....								Six months ended March 31, 1928	Description of Transaction
			Total	1921	1922	1923	1924	1925	1926	1927		
FORWARD.....		83	\$7,256.30	\$430.00	\$430.00	\$430.00	\$1,013.25	\$1,376.11	\$1,179.46	\$1,143.32	\$1,254.16	
Sept. 14, 1925	A 17454	1	117.25					117.25				Duplicate payment to J. K. Flick, contractor, for labor pay-roll.
May 17, 1924	194635	1	11.42				11.42					Duplicate payment of expenses to W. E. Sayers, an employe.
Nov. 6, 1926	A 71378	1	10.00							10.00		Check on which endorsement appar- ently was forged by J. H. Woods.
TOTAL.....		86	\$7,394.97	\$430.00	\$430.00	\$430.00	\$1,024.67	\$1,493.36	\$1,179.46	\$1,153.32	\$1,254.16	

EXHIBIT A  
SCHEDULE 6

(Concluded)—2



# STATE ROADS COMMISSION

STATEMENT SHOWING A LIST OF INDIVIDUALS OF WHOM INQUIRY SHOULD BE MADE FOR THE PURPOSE OF ASSISTING IN FIXING THE RESPONSIBILITY FOR THE IRREGULARITIES SUMMARIZED HEREIN

Item No.	Name	Total	Class of Irregularity as Shown in Exhibit A.						
			1	2	3	4	5	6	
1	E. F. Appel	\$ 57.50					\$ 57.50		Former employee
2	Lief K. Boe	1,066.72		\$ 1,066.72					
3	W. G. Brown	353.96			\$ 353.96				
4	T. E. Bush	\$ 10,623.30				\$ 10,623.30			Employee
5	T. A. Butler	71,068.26	\$ 48,643.39		7,628.92	559.85	13,936.10	\$ 300.00	Former employee
6	Arra Chaney	2,390.89			930.71		1,337.50	122.68	Employee
7	E. C. Chaney	2,207.30			202.10	1,740.20	265.00		Employee
8	C. B. Chilcoat	617.96			617.96				Employee
9	W. F. Childs	45.30			45.30				Employee
10	J. B. Dess	2,398.42			84.47	166.45	2,147.50		Former employee
11	Donald Dutrow	1,029.42			446.10		583.32		Employee
12	C. L. Ewers	1,210.71			75.00		150.00	985.71	Employee
13	W. J. Ewers	333.54			258.54			75.00	Employee
14	F. J. Ewers	17.32			17.32				Employee
15	W. J. Falkenberg	7,073.23	2,317.50		337.78	706.38	3,711.57		Former employee
16	J. K. Flick	117.25						117.25	
17	N. Friedenber	361.50		361.50					
18	Edwin Friese	121.27			121.27				Employee
19	T. B. Gatch and Sons	1,625.75		1,625.75					
20	Wesley Gatch	158.55			158.55				
21	J. B. Griffin	251.04			251.04				
22	H. R. Groves	368.81			368.81				
23	George Harding	3,169.27				3,169.27			Employee
24	L. W. Kern	173.64			173.64				Employee
25	T. B. Mackall	24.21			24.21				
26	L. E. Major	493.70			493.70				
27	T. O. Marsteller	243.25						243.25	Former employee
28	Charles Matthai	1,514.00			1,514.00				
29	H. C. McAvoy	3,193.53			1,210.18		125.00	1,858.35	Former employee
30	H. C. McAvoy and J. H. Woods (See Item No. 56)								
31	C. V. Miles	3,448.40	1,248.75		1,185.52		1,014.13		Former employee
32	H. W. Miller	598.06			598.06				
33	S. G. T. Parks	200.00						200.00	
34	J. V. Pipitone	34.73			24.73			10.00	Employee
35	C. L. Pritchett	22.33			22.33				Employee
FORWARD,		\$116,613.12	\$ 52,209.64	\$ 3,053.97	\$17,144.20	\$ 16,965.45	\$23,327.62	\$3,912.24	

EXHIBIT B

(Continued)—1

# STATE ROADS COMMISSION

STATEMENT SHOWING A LIST OF INDIVIDUALS OF WHOM INQUIRY SHOULD BE MADE FOR THE PURPOSE OF ASSISTING IN FIXING THE RESPONSIBILITY FOR THE IRREGULARITIES SUMMARIZED HEREIN

Item No.	Name	Total	Class of Irregularity as Shown in Exhibit A.						
			1	2	3	4	5	6	
	FORWARD.....	\$116,613.12	\$ 52,209.64	\$ 3,053.97	\$17,144.20	\$ 16,965.45	\$23,327.62	\$3,912.24	
36	Raspeberg Hauling Company ..	188.76						188.76	
37	C. L. Robins .....	16,460.34	5,769.92		56.05	797.93	9,836.44		Former employe
38	F. C. Rossel .....	27.20			27.20				Employe
39	H. A. Ruley .....	25.25			5.25		20.00		Employe
40	W. E. Sayers .....	911.42					900.00	11.42	Employe
41	F. Schroeder .....	18.00			18.00				Employe
42	D. Scrivner .....	62.50					62.50		Employe
43	J. F. Shirey .....	2,839.77		2,839.77					
44	M. L. Shray .....	30.00					30.00		Former employe
45	Southern Maryland Society ..	797.55						797.55	
46	R. Springham .....	8.65			8.65				Employe
47	E. S. Stallings .....	23,809.42		23,809.42					
48	E. S. Thompson .....	176.38			176.38				Employe
49	J. E. Trust .....	25.81			25.81				Employe
50	Unknown .....	7,214.47			6,440.82	83.65	645.00	45.00	
51	P. L. Vaughn .....	58.80			58.80				Former employe
52	George Wagner .....	598.20			598.20				
53	Preston Watts .....	300.00						300.00	Employe
54	F. J. Woods .....	80,455.20	20,260.98		158.43	59,475.79	560.00		Former employe
55	J. H. Woods .....	123,810.87	76,598.67		5,080.17	39,429.53	562.50	2,140.00	Former employe
56	J. H. Woods and H. C. McAvoy ..	1,707.06			1,707.06				Former employes
	TOTAL.....	\$376,138.77	\$154,839.21	\$29,703.16	\$31,505.02	\$116,752.35	\$35,944.06	\$7,394.97	

EXHIBIT B

(Concluded)—2

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